



Utah State Tax Commission  
210 N 1950 W • SLC, UT 84134 • www.tax.utah.gov

**TC-553**  
Rev. 5/08

# Tobacco Products Tax Return

Name and address (please correct any errors)

Federal ID Number
▲ Use this number for all references ▲
Tax Period
Due Date

Check box if AMENDED and enter correct REPORT PERIOD (above) being amended.

- Product received from manufacturer .....
- Product exported .....
- Tax-paid purchases included in line 1 .....
- Other deductions (attach schedule and explanation) .....
- Total deductions (add lines 2, 3 and 4).....
- Product for sale in Utah (line 1 less line 5).....
- Tax rate.....
- Net tax due** (line 6 multiplied by line 7) .....

A Moist Snuff (net weight in ounces)		
1A		OZ.
2A		OZ.
3A		OZ.
4A		OZ.
5A		OZ.
6A		OZ.
7A	.75	
8A		00

B All Other Tobacco Products (manufacturer's sales price)		
1B		00
2B		00
3B		00
4B		00
5B		00
6B		00
7B	.35	
8B		00

9. **Total tax due on all tobacco products** (add line 8, column A and column B)..... 9 00

I declare under the penalties provided by law that to the best of my knowledge this is a true, complete and correct return.

Authorized Signature \_\_\_\_\_ Title \_\_\_\_\_ Date \_\_\_\_\_ Telephone \_\_\_\_\_

### TOBACCO PRODUCTS TAX RETURN – TC-553

Federal ID Number	Filing Period	Due Date

TC-553.ai Rev. 5/08

Amount Paid 00

Make check or money order payable to the Utah State Tax Commission.  
Do not send cash. Do not staple check to this coupon. Detach check stub.

UTAH STATE TAX COMMISSION  
TOBACCO PRODUCTS TAX RETURN  
210 N 1950 W  
SLC UT 84134



# Tobacco Products Tax Return Instructions

## General Information

Tobacco products include cigars, smoking tobacco, snuff, chewing tobacco, pipe tobacco and other tobacco products prepared for chewing or smoking. Tobacco products do not include cigarettes.

Moist snuff means tobacco that is finely cut, ground or powdered, and is not meant to be smoked or placed in the nasal cavity.

Report all tobacco products purchased during the reporting period.

## Line-by-Line Instructions

Line 1 Line 1A — Enter the net weight of all moist snuff purchases, as listed by the manufacturer.

Line 1B — Enter the manufacturer's net sales price for all other tobacco products purchased. This is the amount charged by the manufacturer after deducting discounts and adding freight charges. If the manufacturer's sale price is not known, multiply the retail sales price including tobacco tax by 0.60.

Line 2 Enter the net weight (moist snuff) or the net sales price (other tobacco products) for all sales delivered outside Utah by the seller or by a common carrier. A registered dealer who purchases tobacco products upon which tax has been paid and then sells the products outside Utah may apply for credit on the next quarterly return. Tax on tobacco products purchased for sale outside of Utah must be paid at the time of purchase if delivery is made within Utah.

Line 3 Enter the net weight (moist snuff) or the net sales price (other tobacco products) for purchases on which tax was already paid.

Line 4 Deduct unsaleable merchandise included on line 1 or unsaleable tobacco products upon which the tax has been paid during a previous tax period. The taxpayer must keep supporting documents for merchandise returned to the factory for credit. Any unsaleable tobacco products that are not returned to the factory for credit must be destroyed in the presence of a Tax Commission agent before credit will be allowed.

---

If you need an accommodation under the Americans with Disabilities Act, contact the Tax Commission at (801) 297-3811 or TDD (801) 297-2020. Please allow three working days for a response.