

General Instructions

For tax periods starting July 2021

Complete form TC-553 if you:

- are a tobacco products distributor;
- are a manufacturer or wholesaler of cigarettes, tobacco products, e-cigarette products or nicotine products with sales in Utah;
- affix Utah cigarette stamps;
- receive or import untaxed e-cigarette products or nicotine products for sale in Utah;

- operate a cigarette rolling machine(s); or
- are a non-participating manufacturer (NPM) of cigarettes or roll your own (RYO) tobacco.

Always check the revision date to be sure you have the newest form. Keep all supporting documentation in case of audit.

Note: This is the only approved template to upload your data.

You can only enter data in the fields shaded yellow or green. Do not copy or alter cells in the template or change formatting.

Filing Instructions

Follow these steps to complete and submit your return:

1. Download the current template and save to your computer before using.
2. Follow the detailed instructions to complete and save your return.
3. Sign in to your TAP account at tap.utah.gov.
4. Upload the completed template to the correct filing period.

Important

- Do not copy or alter cells or their formatting. If you must paste from other data, use the PASTE VALUES command.
- Save and recalculate to avoid errors.
- Complete each applicable schedule in order to avoid errors.
- Dropdown menus are provided where possible.
- Recent versions of Microsoft Excel automatically save files as .xlsx. You must save your file as .xls to upload.

activity for a schedule. If you leave a schedule blank and do not check the box, you will get an error when uploading the TC-553 return.

Schedules

Fill out the schedule(s) related to your business activities:

TC-553 Moist Snuff	Receive, import, manufacture, or offer for sale in Utah moist snuff
TC-553 Little Cigars	Receive, import, manufacture, or offer for sale in Utah little cigars
TC-553 OTP	Receive, import, manufacture, or offer for sale in Utah other tobacco products
TC-553 E-Cigarette	Receive, import, manufacture, or offer for sale in Utah e-cigarette products
TC-553 Non-therapeutic Nicotine	Receive, import, manufacture, or offer for sale in Utah nontherapeutic nicotine products

Template Instructions

The main return is the "TC-553" tab within the spreadsheet.

Fill in all the header information (fields shaded yellow).

To file an amended return, select "X" from the "Amended" dropdown menu. Verify you are using the correct template for the filing period being amended. File amended returns with corrected amounts, not net amounts.

To complete the return, enter your amounts on the schedules. As you complete each schedule the template will automatically bring those numbers over to the main return. You do not need to enter any amounts on the main return unless you operate rolling machines, in which case you must enter data on line 52.

Click the links for the schedules that are at the top of the return. Select "X" from the green dropdown menu for each schedule that does not apply to you. Also, select "X" if you did not have any

TC-553 Alternative Nicotine	Receive, import, manufacture, or offer for sale in Utah alternative nicotine products
Schedule E	Affix stamps to cigarette packs
Schedule F	Sell RYO tobacco
Schedules G1, G2	Operate a cigarette rolling machine(s)
Schedule H	NPM manufacturer of cigarettes or RYO

Start entering your data on the first green line. Do not leave blank lines – data entered below a blank line will not import.

Note: Some schedules do not have data that carries over to the main return. You must still fill out all schedules that relate to your business.

TC-553 Moist Snuff

Complete *Moist Snuff Schedule* if you purchased moist snuff tax-free or tax-paid.

Report products received, imported or manufactured from a single company on each line.

Column 1 Enter the name of the company from which the product was received.

Column 2 From the dropdown menu, select the state from which the product was received.

Section A Enter the TOTAL OUNCES of moist snuff you received.

Modified risk products must be pre-approved. See the *Modified Risk Order Tobacco Products* list at tax.utah.gov/tobacco/modified-risk-order-products.

See Utah Code §59-14-104.

Section B Enter the TOTAL OUNCES of moist snuff exported to another state. Include the purchasing company's name and the state the product was exported to.

Note: A licensed dealer may receive a refund of taxes paid if they keep in their records:

1. a signed affidavit that the product was exported,
2. the name of the product manufactured if NPM,
3. the name and address of the purchaser, and
4. a written confirmation of receipt from the purchaser.

Section C Enter the TOTAL OUNCES of moist snuff included in section A that were tax-paid purchases.

Section D Complete Section D to claim a deduction for tax-paid product that you have destroyed or returned to the manufacturer. You must provide an explanation for each deduction. Keep supporting documentation (destruction affidavit, credit memo, proof the tax was paid, etc.).

TC-553 Little Cigars

Complete *Little Cigars Schedule* if you purchased little cigars tax-free or tax-paid.

Report products received, imported or manufactured from a single company on each line.

Column 1 Enter the name of the company from which the product was received.

Column 2 From the dropdown menu, select the state from which the product was received.

Section A Enter the TOTAL STICKS of little cigars you received.

Modified risk products must be pre-approved. See the *Modified Risk Order Tobacco Products* list at tax.utah.gov/tobacco/modified-risk-order-products.

See Utah Code §59-14-104.

Section B Enter the TOTAL STICKS of little cigars exported to another state. Include the purchasing company's name and the state the product was exported to.

Note: A licensed dealer may receive a refund of taxes paid if they keep in their records:

1. a signed affidavit that the product was exported,
2. the name of the product manufactured if NPM,
3. the name and address of the purchaser, and
4. a written confirmation of receipt from the purchaser.

Section C Enter the TOTAL STICKS included in Section A that were tax-paid purchases.

Section D Complete Section D to claim a deduction for tax-paid products that you have destroyed or returned to the manufacturer. You must provide an explanation for each deduction. Keep supporting documentation (destruction affidavit, credit memo, proof the tax was paid, etc.).

TC-553 OTP

Complete *OTP Schedule* if you purchased other tobacco products tax-free or tax-paid.

Report products received, imported or manufactured from a single company on each line.

Column 1 Enter the name of the company from which the product was received.

Column 2 From the dropdown menu, select the state from which the product was received.

Section A Enter the manufacturer's price of other tobacco products you received.

Modified risk products must be pre-approved. See the *Modified Risk Order Tobacco Products* list at tax.utah.gov/tobacco/modified-risk-order-products.

See Utah Code §59-14-104.

Section B Enter the manufacturer's price of other tobacco products exported to another state. Include the purchasing company's name and the state the product was exported to.

Note: A licensed dealer may receive a refund of taxes paid if they keep in their records:

1. a signed affidavit that the product was exported,
2. the name and address of the purchaser, and
3. a written confirmation of receipt from the purchaser.

Section C Enter the manufacturer's price of other tobacco products included in Section A that were tax-paid purchases.

Section D Complete Section D to claim a deduction for tax-paid product that you have destroyed or returned to the manufacturer. You must provide an explanation for each deduction. Keep supporting documentation (destruction affidavit, credit memo, proof the tax was paid, etc.).

TC-553 E-Cigarette

Complete *E-Cigarette Schedule* if you purchased e-cigarette products tax-free or tax-paid.

Report products received, imported or manufactured from a single company on each line.

Column 1 Enter the name of the company from which the product was received.

Column 2 From the dropdown menu, select the state from which the product was received.

Section A Enter the manufacturer's price of e-cigarette products you received.

Modified risk products must be pre-approved. See the *Modified Risk Order Tobacco Products* list at tax.utah.gov/tobacco/modified-risk-order-products.

See Utah Code §59-14-104.

Section B Enter the manufacturer's price of e-cigarette products exported to another state. Include the purchasing company's name and the state the product was exported to.

Note: A licensed dealer may receive a refund of taxes paid if they keep in their records:

1. a signed affidavit that the product was exported,
2. the name of the product manufactured if NPM,
3. the name and address of the purchaser, and
4. a written confirmation of receipt from the purchaser.

Section C Enter the manufacturer's price of e-cigarette products included in Section A that were tax-paid purchases.

TC-553 Nontherapeutic Nicotine

Complete *Nontherapeutic Nicotine Schedule* if you purchased nontherapeutic nicotine products tax-free or tax-paid.

Report products received, imported or manufactured from a single company on each line.

Column 1 Enter the name of the company from which the product was received.

Column 2 From the dropdown menu, select the state from which the product was received.

Section A Enter the manufacturer's price of nontherapeutic nicotine products you received.

Modified risk products must be pre-approved. See the *Modified Risk Order Tobacco Products* list at tax.utah.gov/tobacco/modified-risk-order-products.

See Utah Code §59-14-104.

Section B Enter the manufacturer's price of nontherapeutic nicotine products exported to another state. Include the purchasing company's name and the state the product was exported to.

Note: A licensed dealer may receive a refund of taxes paid if they keep in their records:

1. a signed affidavit that the product was exported,
2. the name and address of the purchaser, and
3. a written confirmation of receipt from the purchaser.

Section C Enter the manufacturer's price of nontherapeutic nicotine products included in section A that were tax-paid purchases.

TC-553 Alternative Nicotine

Complete *Alternative Nicotine Schedule* if you purchased alternative nicotine products tax-free or tax-paid.

Report products received, imported or manufactured from a single company on each line.

Column 1 Enter the name of the company from which the product was received.

Column 2 From the dropdown menu, select the state from which the product was received.

Section A Enter the TOTAL OUNCES of alternative nicotine products you received.

Modified risk products must be pre-approved. See the *Modified Risk Order Tobacco Products* list at tax.utah.gov/tobacco/modified-risk-order-products.

See Utah Code §59-14-104.

Section B Enter the TOTAL OUNCES of alternative nicotine products exported to another state. Include the purchasing company's name and the state the product was exported to.

Note: A licensed dealer may receive a refund of taxes paid if they keep in their records:

5. a signed affidavit that the product was exported,
6. the name of the product manufactured if NPM,
7. the name and address of the purchaser, and
8. a written confirmation of receipt from the purchaser.

Section C Enter the TOTAL OUNCES of alternative nicotine products included in section A that were tax-paid purchases.

TC-553 Schedule E

Complete *Schedule E* if you affix Utah stamps to cigarette packs.

Report only one brand family on each line. If the manufacturer reported in column A is a participating manufacturer (PM), use columns C and D. If the manufacturer is a non-participating manufacturer (NPM), use columns E and F.

Column A Enter the manufacturer's name.

Column B Enter the brand family.

Column C Enter the number of PM 20-pack stamps affixed.

Column D Enter the number of PM 25-pack stamps affixed.

Column E Enter the number of NPM 20-pack stamps affixed.

Column F Enter the number of NPM 25-pack stamps affixed.

TC-553 Schedule F

Complete *Schedule F* if you sell RYO tobacco products.

If you are a rolling machine operator, do not include ounces of RYO sold for the use in on-site rolling machines. Report those ounces on schedule G1 and schedule G2.

Report only one brand family on each line. If the manufacturer reported in column A is a participating manufacturer (PM), use column C. If the manufacturer is a non-participating manufacturer (NPM), use column D.

Column A Enter the manufacturer's name.

Column B Enter the brand family.

Column C Enter the number of PM ounces you sold.

Column D Enter the number of NPM ounces you sold.

TC-553 Schedule G1

Complete *Schedule G, Part 1* if you are a cigarette rolling machine operator.

Report only one brand family on each line.

Column A Enter the manufacturer's name.

Column B Enter the name of the distributor or supplier.

Column C Enter the brand family.

Column D Enter the number of ounces you purchased or received to make cigarette sticks.

TC-553 Schedule G2

Complete *Schedule G, Part 2* if you are a cigarette rolling machine operator.

Report only one machine on each line.

Column A Enter the total ounces of RYO tobacco used in the machine.

Column B Enter the beginning meter count. This is the machine's meter number on the first day of the filing period. Unless the machine has been serviced, this will be one number greater than the machine's ending meter count from the previous period.

Column C Enter the ending meter count. This is the machine's meter number on the last day of the filing period.

TC-553 Schedule H

Complete *Schedule H* if you are an NPM selling cigarettes or RYO tobacco product in Utah and you are required to make quarterly deposits into an escrow account. See Utah Code §59-14-602(3)(c).

Escrow Calculation: On line 7 enter the amount you actually paid into the escrow account for this period. Keep proof of deposit(s). Proof must include the account number of the Utah sub-account, the deposit date and the deposit amount. Proof may be a receipt or a letter from your financial institution.

Report only one brand family on each line.

Column A Enter the brand family.

Column B Enter the number of cigarette sticks you sold.

Column C Enter the ounces of RYO you sold.

References/Resources

Returns and Schedules

You may be penalized if you do not file the correct forms and schedules. See tax.utah.gov/billing/penalties-interest.

For help with this return, email taxmaster@utah.gov or call 801-297-2200 or 1-800-662-4335.

You may also write or visit the Utah State Tax Commission at 210 North 1950 West, Salt Lake City, UT 84134-0400.

Taxpayer Resources

For more information see Pub 65, *Tax Information for Cigarettes, Tobacco Products, Nicotine Products and Electronic Cigarette Products*, or visit our website at tax.utah.gov.

If you need an accommodation under the Americans with Disabilities Act, email taxada@utah.gov, or call 801-297-3811 or TDD 801-297-2020. Please allow three working days for response.