

TC-557, Cigarette and Tobacco PACT Act Monthly Report

General Instructions

Use this template to report each tobacco type you sold into Utah this month. You must complete the entire report and schedule. Keep supporting documentation in case of audit.

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

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 account at [Taxpayer Access Point \(TAP\)](#).
4. Import and submit your file.

Important

- Don't copy or alter cells or their formatting. If you must paste from other data, use the PASTE VALUES command.
- Don't leave blank lines in the spreadsheet. It will cause errors.
- Complete your schedules before the return.
- Round to the nearest whole numbers and dollars.
- Dropdown menus have been provided where possible.
- Microsoft Excel 2010 automatically saves files as .xlsx. You must save your file as .xls to upload.

Detailed Template Instructions

Utah requires Internet and other mail-order sellers to report in accordance to the PACT Act.

- You can register with the Tax Commission by going to [Taxpayer Access Point \(TAP\)](#) and clicking *Apply for tax account(s) – TC-69* link.
- Pay applicable tobacco taxes and affix any related tax stamps before delivering cigarettes or other tobacco products.
- Report monthly invoices into Utah on form TC-557.

Reporting

Contact/Report Information

Row 2	Enter business name and contact e-mail
Row 3	Enter your address and contact phone number
Row 4	Enter your name as the preparer Enter an address 2 (if applicable)
Row 5	Enter city and title of contact
Row 6	Select state from the dropdown menu and 14 digit account number with no dashes or spaces
Row 7	Enter zip code and federal employer identification number (FEIN)
Row 8	Select country from the dropdown menu and enter the filing period end date
Row 9	Enter your web address and select 'X' from the dropdown menu if amended

Sales into Utah

Enter the following information for each tobacco type you sold into Utah during the month.

Column 1	Invoice date
Column 2	Invoice number
Column 3-6	Cigarette/Tobacco product recipient
Column 7	Select product type you sold from dropdown menu
Column 8	Product brand
Column 9	Pack, sticks, units or ounces sold

Certification

Row 24	Select 'X' to acknowledge declaration, enter your name, and title
Row 26	Enter your phone number and date name

References/Resources

Forms & Publications

- [Cigarette and Tobacco Taxes](#)
- [Publication 65, Tax Information for Cigarettes, Tobacco Products and Electronic Cigarette Products](#)

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 details.

Information Updates: Contact the Tax Commission immediately if account information changes. Submit changes on the following forms:

- To register a new business or change ownership with the Tax Commission online, go to [Taxpayer Access Point \(TAP\)](#) and click the *Apply for tax account(s) – TC-69* link.

Taxpayer Resources: The Tax Commission offers online workshops to help taxpayers understand Utah taxes. Visit tax.utah.gov/training for a list of all training resources. If you need more information or access to online services, forms or publications, visit the Tax Commission’s site at tax.utah.gov.

You may also write or visit the Utah State Tax Commission at 210 North 1950 West, Salt Lake City, UT 84134-0400, or phone 801-297-2200 or 800-662-4335. You can email questions to taxmaster@utah.gov.

For accommodations 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.