Utah State Tax Commission 210 N 1950 W • Salt Lake City, UT 84134 • tax.utah.gov

Tobacco/Cigarette Tax Refund Request

TC-564

Rev. 6/21

Business name									
Street address (physical locati	ion)			City			Sta	ate	ZIP Code
Mailing address				City			Sta	ate	ZIP Code
Contact person last name		Contact's first name		Middle initial	Contact's pl	none number	Contact'	s email	
FEIN				Utah tobacco	account numb	er			
. Cigarette Stam	np Refun	d Request							
Reason for req	uest (mai	rk one):							
☐ Stamps wer	re destroyed	(attach affidavit)							
☐ Stamp retur	n — stamps	became obsolete (mus	st return s	stamps)	R	oll number(s)	:		
☐ Stamp retur	n — entity s	topped doing business	(must ret	urn stamps	s) R	oll number(s)	:		
☐ Nontaxable	sales to me	mbers of the Ute Tribe (attach ex	emption do	cumentatio	on)			
Stamp refund o	calculatio	n:							
S	tamp Type			Quantity		Value			ss Refund ty times Value)
Р	M 20 pack	Standard			>	\$1.70 =	\$		
		25% Modified Risk			>	\$1.275 =	\$		
		50% Modified Risk			>	\$0.85 =	\$		
Р	M 25 pack	Standard			>	\$2.125 =	\$		
		25% Modified Risk			>	\$1.594 =	\$		
		50% Modified Risk			>	\$1.063 =	\$		
N	IPM 20 pk	Standard			>	\$2.05 =	\$		
		25% Modified Risk			>	\$1.538 =	\$		
		50% Modified Risk			>	\$1.025 =	\$		
A1.	Total Gross	Refund				A1	\$		
								х (0.04
A2.	Discount (m	ultiply line A1 by 0.04).				A2			
A Not Defined //inc	A1 minus !!	ne A2)				A	6		
A. NEL REIUHU (IIIIE	AT HIHIUS III	IC //4/					Ψ		

Authorized Signature

B. Modified Risk Rate Reduction Refund Request

Stamp refu

	Stamp Type		Quantity	Value	Gross Refund (Quantity times Value)
	PM 20 pack	25% Modified Risk		x \$0.425 =	\$
		50% Modified Risk		x \$0.85 =	\$
	PM 25 pack	25% Modified Risk		x \$0.531 =	\$
		50% Modified Risk		x \$1.062 =	\$
	NPM 20 pk	25% Modified Risk		x \$0.513 =	\$
		50% Modified Risk		x \$1.025 =	\$
	B1. Total Gross	Refund		B1	\$
					x 0.04
	B2. Discount (m	ultiply line B1 by 0.04)		B2	\$
B. Total Modifie		ultiply line B1 by 0.04)		_	\$
B. Total Modifie				_	
		(line B1 minus line B2)		_	
Cash Bond	ed Risk Discount	(line B1 minus line B2)		_	
Cash Bond Reason for	ed Risk Discount	(line B1 minus line B2) quest rk one):		_	
Cash Bond Reason for	ed Risk Discount Refund Recrequest (ma	(line B1 minus line B2)		_	
Cash Bond Reason for	Refund Recount request (many longer a tobacco longer a stamp	(line B1 minus line B2)		_	
Cash Bond Reason for I am no	Refund Recount Refund Recount request (many plants of longer a stamplinger sell e-cigare	(line B1 minus line B2)	products	_	
Cash Bond Reason for I am no	Refund Recount request (many longer a tobacco longer a stample ager sell e-cigare ubmitting a surety	(line B1 minus line B2)	products bond	_	
Cash Bond Reason for I am no I am no I no lor I am su	Refund Recount Request (many plants of longer a tobacco longer a stamplinger sell e-cigare submitting a surety ove entity stopper	(line B1 minus line B2)	products bond ve (date):	В	\$
Cash Bond Reason for I am no I am no I no lor I am su	Refund Recount Request (many plants of longer a tobacco longer a stamplinger sell e-cigare submitting a surety ove entity stopper	quest rk one): to distributor er ttes products or nicotine p y bond to replace a cash bed doing business, effective	products bond ve (date):	В	\$
Cash Bond Reason for I am no I am no I no lor I am su The ab	Refund Recount Refund Recount Refund Recount R	quest rk one): to distributor er ttes products or nicotine p y bond to replace a cash bed doing business, effective	products bond ve (date):	В	\$

Date

Telephone

Title

TC-564 Instructions

Part A - Cigarette Stamp Refund Request

Complete Part A to request a refund for purchased stamps that were destroyed, returned or applied to exempt products sold to members of the Ute Tribe.

Quantity

Enter the number of stamps destroyed, returned or exempt. Only use the "Modified Risk" lines to report stamps for which you previously received a modified risk rate reduction refund.

Gross Refund

Multiply the quantity by the stamp value and enter the result.

Discount

Multiply the total gross refund amount on line A1 by 0.04 and enter the result on line A2. (This is the discount you received when you purchased your stamps.)

Net Refund

Subtract the Discount on line A2 from the Total Gross Refund amount on line A1 and enter the result on line A.

Part B - Modified Risk Rate Reduction Refund Request

Complete Part B to request a modified risk rate reduction refund for stamps you have affixed to approved 25% or 50% modified risk products.

Note: The reduced tax rate on modified risk products begins on the first day of the calendar quarter following 90 days from the date the manufacturer submits the copy of the FDA order to the Tax Commission. Products approved for the reduced rate are listed at **tax.utah.gov/tobacco**.

Quantity

Enter the number of stamps affixed to approved 25% or 50% modified risk products.

Gross Refund

Multiply the quantity by the stamp value and enter the result.

Discount

Multiply the total gross refund amount on line B1 by 0.04 and enter the result on line B2.

(This is the discount you received when you purchased your stamps.)

Total Modified Risk Discount

Subtract the Discount on line B2 from the Total Gross Refund amount on line B1 and enter the result on line B.

Part C - Cash Bond Refund Request

Complete Part C to request a cash bond refund.

Part D - Total stamp Refund Requested

Add the amounts from lines A, B and C and enter the total on line D.

General Information

For information or help with this form, call 801-297-2200, or toll free 1-800-662-4335.

Submitting This Request

Submit this form online by logging into your TAP tobacco account at tap.utah.gov.

Mail paper forms to:

Utah State Tax Commission 210 N 1950 W Salt Lake City, UT 84134-7000

Get forms online: 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 a response.