

**INSTRUCTIONS FOR COMPLETING SCHEDULE C
TOBACCO PRODUCTS SOLD IN A NON-TAXABLE MANNER**

Enter your Federal Identification Number, Taxpayer Name, and address, including your city, state, and zip code.

Provide the name and address of the purchaser to whom you sold non-taxable Tobacco Products, Liquid Nicotine, Moist Snuff, and Roll-Your-Own Tobacco. **You must provide the reason the sales are non-taxable.**

- **Exclude Liquid Nicotine, Moist Snuff, and Roll-Your-Own from the amounts for Tobacco Products.**

For each purchaser, enter the monthly total wholesale sales price of Tobacco Products sold in a non-taxable manner for the month.

For each purchaser, enter the monthly total fluid milliliters of Liquid Nicotine sold in a non-taxable manner for the month.

For each purchaser, enter the monthly total ounces of Moist Snuff sold in a non-taxable manner for the month.

For each purchaser, enter the monthly total wholesale sales price of Roll-Your-Own Tobacco sold in a non-taxable manner for the month.

TOTAL EACH COLUMN AND ENTER THE TOTALS ON LINE 9 OF THE TPT-10 RETURN.