



STATE OF NEW JERSEY
DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION

CIGARETTE FLOOR TAX RETURN
DISTRIBUTORS, WHOLESALERS, AND RETAILERS

DUE DATE: October 1, 2025

Taxpayer name _____

☐ Check for change of name/address

Address _____

Taxpayer ID number _____

License number _____

INSTRUCTIONS

Check One Category:

☐ Distributor – Complete lines 1 through 3

☐ Wholesaler – Complete lines 1 and 3

☐ Retailer – Complete lines 1 and 3

1. Conduct an inventory of all cigarettes and tax stamps on hand as of the start of business on August 1, 2025. Complete this return in duplicate. Keep one copy for your records and inspection by a representative of the Division of Taxation. **The tax is due on all stamped product and any stamps in inventory.**
2. For stamped cigarettes, multiply the quantity on hand by the additional tax due. For Distributors, also calculate the additional tax due on all unaffixed tax stamps. Enter the result in the Tax Due column. Add lines 1 and 2 and enter the total on line 3.
3. Make your check or money order payable to the “State of New Jersey – Cigarette Floor Tax.” Mail your payment with this tax return by October 1, 2025, to the New Jersey Division of Revenue and Enterprise Services, PO Box 250, Trenton, NJ 08646-0250. **You may obtain information on completing this form by contacting (609) 633-9000.**
4. If your name and address is incorrect, check the name/address correction box above and make any corrections.

NOTE: No consolidated returns are allowed for this tax increase. Each licensee must file a separate return for each licensed location. You may remit a single check for multiple locations, but all related returns must be submitted with the payment.

	(A) Taxable Inventory	(B) Quantity on Hand	(C) Increase in Tax Rate	(D) Tax Due B x C = D
1.	Cigarettes Stamped (20 per pack)		\$.30	\$
2.	Unaffixed Stamps (20 per pack)		\$.30	\$
3.	Total Tax Due (Lines 1 and 2)			\$

ALSO NOTE: Cigarettes held on August 1, for which the additional tax has not been remitted by October 1, will be considered contraband and subject to confiscation.

I do solemnly declare and affirm under penalties of perjury that the contents of the foregoing document are true and correct to the best of my knowledge, information, and belief.

Print Name

Business Phone Number

Signature

Title

Date

☐ Change of name/address:

Name _____

Trade Name _____

Street, City, State, ZIP _____