



Missouri Department of Revenue
Consolidated Monthly Cigarette Tax Report (20s Only)

Wholesaler Name			License Number		Month and Year (MM/YYYY) ____/____
Address		City	State	Zip	Phone Number (____) _____ - _____

Unstamped Packages from Manufacturers	1. Beginning unstamped inventory (must agree with last month's ending inventory).....	
	2. Purchases during the month (Form 266).....	
	3. Promotional pkgs. of cigarettes received from manufacturers (Form 266)	
	4. Purchased unstamped cigarettes from licensed or unlicensed wholesaler(Sch. B2)	
	5. Total cigarettes available (add Lines 1 through 4)	
	6. Less: Cigarettes stamped during the month (enter on Lines 11 and 22)	
	7. Less: Sales of unstamped cigarettes to licensed wholesaler	
	8. Less: Unstamped cigarettes returned to manufacturer (Schedule B)	
	9. Ending unstamped inventory (Line 5 minus Line 6 through 8)	

Wholesalers on a deferred payment basis must file this report with the Taxation Division, Excise tax section and pay balance due on or before the 15th day of the month, covering all cigarettes and tax stamps received during the preceding month. Wholesalers on a cash basis must file report on or before the 20th day of the month.

Stamped Packages of Cigarettes		State Only	St. Louis County Only	Jackson County Only	Stamped for Other States (attach Form 783)
	10. Beginning stamped inventory (must agree with last month's ending inventory).....				
	11. Cigarettes stamped during the month (from Line 6).....				
	12. Stamped cigarettes purchases from another wholesaler (Schedule B-1)				
	13. Stamped cigarettes returned by customers.....				
	14. Total stamped cigarettes available for sale (Lines 10 through 13).....				
	15. Less: Sales during the month (Schedule F)				
	16. Less: Stamped cigarettes returned to manufacturer (Schedule B)				
17. Ending stamped inventory(Line 14 minus Lines 15 and 16)					

Decal Stamps Purchased		State Only	State and St. Louis County	State and Jackson County	Totals
	18. Beginning decal inventory (must agree with last month's ending inventory).....				
	19. Purchased during month (Form 304, Section 1)				
	20. Credit received in stamps for cigarettes returned to the manufacturer or returned carton flaps or damaged decals (Form 304, Section 2)				
	21. Total stamps available (Lines 18, 19 and 20).....				
	22. Less: Stamps affixed during month (from Line 6).....				
23. Ending decal inventory (Line 21 minus Line 22)					

Calculation of Tax Due		Cash Purchases	Credit Purchases
	24. Total stamps purchased during the month (from Line 19).....		
	25. Tax due—Line 24 multiplied by \$.17		
	26. Less: 3% of Line 25 (discount is forfeited if not remitted on time).....		
	27. Subtotal (Line 25 minus Line 26).....		
	28. Less payments previously made		
	29. Amount Due (Line 27 minus Line 28).....		
30. Amount from Form 265-25, Line 29			
31. Total amount due (Line 29 plus Line 30).....			

Note: In the event that payment of the total deferment liability becomes delinquent after 15 days from the first day of the following month during which the purchase was made, the director may discontinue credit privileges, revoke the license held by the wholesaler for a period of one year, and notify the bonding company requesting that payment be made under the terms of the bond.

For 20s only

Stamped and unstamped cigarettes returned to manufacturer					
Invoice Number(s) of Returned Cigarettes	Name of Common Carrier	Name of Manufacturer	Shipment Date MM/DD/YYYY	Number of Packages Returned to Manufacturer	
				Stamped	Unstamped
			__/__/____		
			__/__/____		
			__/__/____		
			__/__/____		
			__/__/____		
Enter total on Form 265-20, (unstamped on line 8 and stamped on line 16)					

Stamped cigarettes purchased from another licensed wholesaler					
Invoice Number(s)	Invoice Date(s) MM/DD/YYYY	Name of Wholesaler	State Only	State and Jackson County	State and St. Louis County
	__/__/____				
	__/__/____				
	__/__/____				
	__/__/____				
	__/__/____				
Enter totals on Form 265-20, Line 12					

Unstamped cigarettes purchased from another licensed wholesaler or unlicensed wholesaler (Attach list if needed)					
Invoice Number(s)	Invoice Date(s) MM/DD/YYYY	Name of Wholesaler	License Number	Total Packs	Brand
	__/__/____				
	__/__/____				
	__/__/____				
Enter total on Form 265-20, Line 4					

Report of lost cigarettes (informational purposes only)					
Invoice Number(s) of Lost Cigarettes and Date Shipped	Name of Common Carrier	Name of Manufacturer	Shipment Shortage	Number Of Packages of Lost Cigarettes	
				Stamped	Unstamped
Total					

Under penalties of perjury, I declare that the above information and any attached supplement is true, complete, and correct.		
Signature	Title	
Printed Name	E-mail Address	Date (MM/DD/YYYY) __/__/____

Mail to: Taxation Division
P.O. Box 811
Jefferson City, MO 65105-0811

Phone: (573) 751-7163
TTY: (800) 735-2966
Fax: (573) 522-1720
E-mail: excise@dor.mo.gov

Visit <http://dor.mo.gov/business/tobacco/>
for additional information.

Form 265-20 (Revised 09-2014)

