



Missouri Department of Revenue
Out-of-State Missouri Cigarette Wholesaler
Monthly Cigarette Tax Report (For 25s Only)

Wholesaler Name		License Number		Month of	
Address		E-mail Address		Telephone Number (____) ____-____	
City		State	ZIP	Fax Number (____) ____-____	

Missouri Stamps	Missouri Stamps	(A) State Only	(B) St. Louis County Only	(C) Jackson County Only	(D) Total of Columns A + B + C
	1. Missouri stamped cigarettes on hand first of month				
	2. Missouri stamps unaffixed on hand first of month.....				
	3. Missouri stamped cigarettes purchased from another licensed wholesaler during month (Schedule B-1) ..				
	4. Stamped cigarettes returned by customers during month				
	5. Missouri stamps purchased and received during the month – <i>Cigarette Tax Stamp Record - Schedule C (Form 304) Section 1</i>				
	6. Credit received in stamps during month – <i>Form 304 - Section 2</i>				
	7. Subtotal (Lines 1, 2, 3, 4, 5, and 6).....				
	8. Stamped cigarettes returned to manufacturer (Schedule B).....				
	9. Missouri stamped cigarettes on hand end of month				
	10. Missouri stamps unaffixed on hand end of month				
	11. Total tax inventory used during month (Line 7 less Lines 8, 9, and 10).....				
12. Stamped cigarettes sold into the State of Missouri – Attach the <i>Missouri Stamped Cigarettes Sold to Missouri Retailers or Consumers (Schedule F)</i> (Line 11 should be the same as Line 12. If not, attach letter to report explaining the difference).....					

Wholesalers on a deferred payment basis must file this report with the taxation division and pay balance due on or before the fifteenth (15th) day of the month, covering all cigarettes and tax stamps received during the month. Wholesalers on a cash basis must file report on or before the twentieth (20th) day of the month.

Note: in the event that payment of the total deferment liability becomes delinquent after fifteen (15) days from the first day of the month during which the purchases were 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.

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

Calculation of Tax Due	Cash Purchases	Credit Purchases
13. Stamps purchased during the month - Line 5, Column D		
14. Tax Due - Line 13 multiplied by \$.2125		
15. Less 3% of Line 14 (Discount is forfeited if not remitted on time)		
16. Subtotal - Line 14 less Line 15.....		
17. Less payments previously made.....		
18. Amount Due - Line 16 less Line 17, enter total on the <i>Out-of-State Missouri Cigarette Wholesaler Monthly Cigarette Tax Report (Form 4426-20)</i> on Line 19		

Form 4426-25 (Revised 06-2016)

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

Phone: (573) 751-7163
Fax: (573) 522-1720

TTY: (800) 735-2966
E-mail: excise@dor.mo.gov

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



Schedule B

Stamped 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 of Stamped Cigarettes Returned to Manufacturer		
				State Only	State or Jackson County	State or St. Louis County
			__/__/____			
			__/__/____			
			__/__/____			
			__/__/____			
			__/__/____			
			__/__/____			
			__/__/____			
			__/__/____			
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			__/__/____			
			__/__/____			
			__/__/____			
			__/__/____			
Enter totals on Form 4426-25, Line 8						

Schedule B-1

Stamped Cigarettes Purchased from Another Licensed Wholesaler					
Invoice Number(s)	Invoice Date (MM/DD/YYYY)	Name of Wholesaler	State Only	State or Jackson County	State or St. Louis County
	__/__/____				
	__/__/____				
	__/__/____				
	__/__/____				
	__/__/____				
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	__/__/____				
	__/__/____				
	__/__/____				
Enter totals on Form 4426-25, Line 3					