

2011 VERMONT	CIGARETTE AND TOBACCO PRODUCTS RETAILERS VT FLOOR STOCK TAX RETURN	FORM CT-10R
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DUE DATE: July 25, 2011

THIS RETURN MUST BE FILED EVEN IF NO TAX IS DUE.

Complete only one return for each business entity.

Contact Person	Telephone Number
d/b/a or Trade Name	
Address	
City, State, ZIP Code	

List VT Business Account Number for EACH Retail Location below. Attach additional sheet if necessary.		
		Total Number of Retail Locations

Part I CIGARETTES AND LITTLE CIGARS in stock as of July 1, 2011
(If you have "0" stock, enter "0" on Line 7 and go to Part II. Otherwise, complete Lines 1-8.)

Cigarettes in stock as of July 1, 2011	
1a. Packs of 20 _____ x 20 = 1b. _____	
2a. Packs of 25 _____ x 25 = 2b. _____	
3. Total Cigarettes in Stock (Add Lines 1b and 2b). 3.	
Little Cigars in stock as of July 1, 2011	
4a. Packs of 20 _____ x 20 = 4b. _____	
5. Packs other than 20 (enter total number of sticks). 5. _____	
6. Total little cigars (Add Lines 4b and 5). 6.	
Total Cigarettes and Little Cigars	
7. Total sticks (Add Lines 3 and 6). 7.	
8. Total floor stock tax due on cigarettes and little cigars. If Line 7 is 10,000 or less, enter "0" If Line 7 is 10,001 or more, multiply Line 7 by \$0.019 8.	

Part II ROLL-YOUR-OWN in stock as of July 1, 2011


(If you have "0" stock, enter "0" on Line 10 and go to Part III. Otherwise, complete Lines 9-11.)

9. Total retail price of roll-your-own in stock.	9.	
10. Total ounces of roll-your-own in stock If Line 9 is \$500.00 or less, enter "0" If Line 9 is \$500.01 or more, enter total ounces of roll-your-own in stock . . .	10.	
11. Total floor stock tax due on roll-your-own (Multiply Line 10 by \$0.585).	11.	

Part III TOTAL FLOOR STOCK TAX DUE

12. Enter amount from Line 8	12.	
13. Enter amount from Line 11	13.	
14. Total (Add Lines 12 and 13)	14.	
15. Discount - If paid by the due date , multiply Line 14 by 2.3%. Otherwise, enter "0".	15.	
16. TOTAL FLOOR STOCK TAX DUE (Subtract Line 15 from Line 14) Make checks payable to Vermont Department of Taxes	16.	

Part IV SIGNATURE

 <p>Under penalties of perjury, I have examined the above information, and to the best of my knowledge and belief, it is true, correct, and complete.</p>	
Signature	Date
Printed Name	Title

Line-by-Line Instructions

Part I - Cigarettes and Little Cigars

No floor stock tax is due from business entities holding 10,000 or fewer cigarettes and little cigars at 12:01 a.m., July 1, 2011.

Part II - Roll-Your-Own

No tax is due from business entities holding \$500.00 or less **retail price** of roll-your-own at 12:01 a.m., July 1, 2011.

Line 9 – Enter the total **retail price** of roll-your-own in stock as of 12:01 a.m., July 1, 2011.

Line 10 – If the **retail price** on Line 9 is \$500.00 or less then you do not owe any tax and enter "0". If the **retail price** is \$500.01 or more then enter the total number of ounces of roll-your-own in stock.

Line 11 – Enter the total floor stock tax on roll-your-own by multiplying Line 10 x \$0.585.

Part III - Floor Stock Tax Due

Line 12 – Enter the amount from Line 8, the total floor stock tax due on cigarettes and little cigars.

Line 13 – Enter the amount from Line 11, the total floor stock tax due on roll-your-own.

Line 14 – Add lines 12 and 13.

Line 15 – Multiply the discount of 2.3% by Line 14 if you pay the floor stock tax by July 25, 2011. Otherwise, enter "0".

Line 16 – Enter the **total floor stock tax due** by subtracting Line 15 from Line 14.

Please send completed return to: Vermont Department of Taxes
PO Box 547
Montpelier, VT 05601-0547