Montana Department of REVENUE

MONTANA
CT-205
Rev 1-05

Cigarette Tax

(Title 16, Chapter 11, MCA)

Business Name	License No.	Date
Principal or Agent Name		Phone
Address		Fax
City	State	Zip

Shipment and/or purchases of cigarettes for month of _____ , 20_____

Instruction for form preparation

1. Prepare in duplicate. Submit the original to Montana Department of Revenue, Customer Intake Process, P.O. Box 1712, Helena, MT 59604-1712. Retain a duplicate in company file for field audit purposes.
2. This form must be post marked by the 15th day of each month covering products purchased during the preceding month, and / or product shipped to Montana during the preceding month.

Section 1 – Cigarette Reconciliation

1. Beginning unstamped cigarette inventory ..... _____
   Montana wholesalers only
2. Total cigarettes reported on schedule A ..... _____
3. Total (add line 2 and line1) ..... _____
4. Deduct total stamped cigarettes distributed in Montana ..... _____
5. Deduct total of wholesalers, and exempted sales of unstamped cigarettes (part 1, schedule B total) ..... _____
   Montana wholesalers only
6. Deduct total out-of-state retail sales (part 2, schedule B total) ..... _____
   Montana wholesalers only
7. Ending unstamped cigarette inventory (subtract line 4, 5, and 6 from line 3) ..... _____

For the month of _____, 20 _____

Business name _____ License Number _____

Section 2 – Cigarette Decals Reconciliation

Decal package type	**Roll**	**Sheet**	**Sheet**	
Individual decal tax type	**20/pack decals (A)**	**20/pack decals (B)**	**25/pack decals (C)**	**Total (A + B + C = D)**
8. Beginning of period inventory				
9. Total decals purchased during period				
10. Total decals (Add line 9 and line 10)				
11. Deduct number of damaged decals				
12. Deduct: Period ending inventory				
13. Total taxable decals affixed (subtract line 11, and 12 from 10)				
14. Decal taxable value	**$1.70**	**$1.70**	**$2.125**	
15. Total tax value of decals.....				

16. Total tax value (add line 15A, 15B, and 15C).....	$
17. Total distribution into Montana (multiply line 4 of section 1 by $0.085/cigarette)	$
18. Difference between the 2 lines above (subtract line 17 from line 16)	$
19. Deduct total value of exempted sales (multiply total schedule C by $0.085/cigarette).....	$
20. Total Montana cigarette tax collected (subtract line 19 from line 17).....	$

I hereby swear and affirm under penalty of false swearing that the information herein and attachments are true and correct to the best of my knowledge.

Print Name of Principal or Agent | Date | Signature of Principal or Agent

Schedule A - Cigarette wholesaler purchasing recap

For the month of _____, 20 _____

Business name _____ License Number _____

- In-state wholesaler must detail all purchases
- Out-of-state wholesaler should only list products shipped into Montana

Date Rec'd	Invoice No	**Number of unstamped cigarettes** (include complimentary cigarettes)								**(A + B + C + D + E + F = G) Total sticks** (X1000)
		(A) Brown & Williamson (X1000)	(B) Ligget (X1000)	(C) Lorillard (X1000)	(D) Philip Morris (X1000)	(E) R.J. Reynolds (X1000)	Other cigarette manufacturer			
							Manufacturer name	Cigarette brand name	(F) Qty (X1000)	
Total this page – Total column G add values from this page only										
Total all pages – Total all value from all pages, fill on last page only, total value on line 2, section 1										

Schedule B –Wholesaler, and exempted unstamped cigarette and out-of-state retailer sales recap
(To be completed by Montana wholesalers only)

For the month of _____, 20 _____

Business name _____ License Number _____

Part 1 – Wholesaler, and exempted sales of unstamped cigarettes

Sales Invoice Date	Number	**Sold to:** Name	Address	City	State	Zip	**Number of Cigarettes**
Enter total from previous page, if any							
Total cigarettes this page							
Total cigarettes – If this is the final page, enter total value from all pages on CT-205 line 5, section 1 ..							

Part 2 – Out-of-state retail sales

Sales Invoice Date	Number	**Sold to:** Name	Address	City	State	Zip	**Number of Cigarettes**
Enter total from previous page, if any							
Total cigarettes this page							
Total cigarettes – If this is the final page, enter total value from all pages on CT-205 line 6, section 1 ..							

Schedule C – Exempted stamped cigarettes sales recap

For the month of _____, 20 _____

Business name _____ License Number _____

This is a reconciliation of all CT-206 – Cigarette Tax Exemption Certificate; all CT-206 must be attached with this form.

Sales Invoice Date	ID	**Sold to** Business name	Phone	**200 sticks carton (A)**	**250 sticks carton (B)**	**Total sticks (A + B = C)**
Enter total from previous page, if any						
Total stick of cigarettes on column C of this page.....						
Total stick of cigarettes – If this is the final page, total value on CT-205 line 19, of section 2						