
INSTRUCTIONS — SCHEDULES C1 & C2

Schedules C-1 and C-2 require you to submit the following regarding the export of cigarettes from Arizona:

- Invoice date and number
- Name of the person to whom you exported the cigarettes
- Manufacturer and Brand Family information
- Identification of the cigarettes as being in Packs of 20 or Packs of 25
- The identification of the state to which the cigarettes were exported and a statement as to whether the other state's excise tax was paid

Schedule C-1 will contain data relating to Participating Manufacturer cigarettes.

Schedule C-2 will contain data relating to Non-Participating Manufacturer cigarettes. **Attach invoices for all transactions recorded on Schedule C-2.**

IMPORTANT: You must **submit a separate Schedule C-1 or C-2 for each state** into which the cigarettes were exported.

- Use the Schedule C-1 or C-2 Continuation Page for each additional tribal reservation.
- Place the name of the state in the space entitled "Cigarettes Exported To" at the upper left portion of the page.

FOR PARTICIPATING MANUFACTURER CIGARETTES ONLY:

If Participating Manufacturer cigarettes are tax-paid for consignee state and are delivered to retailers or placed in vending machines in that state, it is not necessary to show the detail of such sales. On each Schedule C-1, show such sales on one line with notation, "Sold to dealers or placed in vending machines tax-paid."

Column (a): Enter the date and number of the invoice.

Column (b): Enter the name of the person to whom you exported the cigarettes.

Column (c): Enter the name of the Participating Manufacturer (Schedule C-1) or the name *and address* of the Non-Participating Manufacturer (Schedule C-2) of the Brand Family of cigarettes reported in column (d).

Column (d): Enter the Brand Family of the cigarettes exported. **Do not abbreviate the name of the Brand Family.** Moreover, do not break the Brand Family down into subcategories such as regular, menthol, light, etc. For example, for a cigarette named "Alpha Bravo Gold Menthol Lights", report only "Alpha Bravo Gold". Do not report as "A B Gold" or "A B Gold Menthol Lights."

Column (e): Enter the number of packages of 20 cigarettes exported from Arizona.

Column (f): Enter the number of packages of 25 cigarettes exported from Arizona.

Column (g): Indicate whether you paid the excise tax of the state to which you exported the cigarettes.

Line 1: Enter the Subtotal in columns (e) and (f) of Schedules C-1 and C-2.

Line 2: For Schedule C-1 and C-2, enter in columns (e) and (f) the Totals from the corresponding Schedule C-1 and C-2 continuation pages.

Line 3: To calculate the Grand Total of all states, add lines 1 and 2 for columns (e) and (f). Enter the grand total of each column on line 3.

Submit a copy of the Schedules C-1 and C-2 to the taxing authority of the state to which you exported the cigarettes.

A list of Participating and Non-Participating Manufacturers and their brands that comply with A.R.S. §44-7101 and A.R.S. §44-7111 is maintained and updated in the Arizona Cigarette Directory, located at the website of the Arizona Attorney General, www.azag.gov/consumer/Tobacco/.

