



Research Tobacco Product Informational Report

Read the instructions on page 2 carefully before completing. Keep a copy of this completed form for your records.

Name of accredited institution	Employer identification number (EIN)
Street address	Business telephone number
City State ZIP code	Calendar year (yyyy) for which this report is filed

1 Enter the number of cigarettes (sticks) that you received for research purposes during the calendar year ... **1**

Name(s) of manufacturer(s):

2 Enter the number of cigars (including little cigars) that you received for research purposes during the calendar year **2**

Name(s) of manufacturer(s):

3 Enter the amount of other tobacco products, in ounces or fractions of an ounce, that you received for research purposes during the calendar year..... **3**

Name(s) of manufacturer(s):

Certification

Under penalty of perjury, I declare that the statements contained in this report, including any accompanying statements or attachments, are true, correct, and complete, and that I am a person authorized by the accredited college, university, or hospital to file on its behalf such information report. I also understand that the Tax Department is authorized to investigate the validity of any information entered on this document.

Authorized person	Print name of authorized person	Signature of authorized person
	Title of authorized person	Date
	Email of authorized person	Telephone number of authorized person

Any person required to file this report who willfully fails to timely file this report or willfully fails to provide any material information required to be reported on this report may be subject to a penalty of up to \$1,000.

Instructions

General information

New York State allows an exemption from specific cigarette and tobacco taxes for *research tobacco product*.

Research tobacco product means a tobacco product or cigarette that is labeled as a research tobacco product and manufactured for use in research for health, scientific, or similar experimental purposes. The tobacco product or cigarette **must** be used exclusively for such purposes by an accredited college, university, or hospital, or by a researcher affiliated with an accredited college, university, or hospital, and may not be offered for sale or sold to consumers for any purpose.

Who must file

This report must be filed annually, by every accredited college, university, or hospital, that receives *research tobacco products* in New York State within the preceding calendar year.

When to file

File your report on or before January 31 of the calendar year following the calendar year for which this report is filed.

Line instructions

Line 1 – Report the number of cigarettes (sticks) that you received for research purposes during the calendar year.

List the name(s) of the manufacturer(s) of the cigarettes (sticks) received for research purposes. Attach additional sheets, if needed.

Line 2 – Report the number of cigars (including little cigars) that you received for research purposes during the calendar year.

List the name(s) of the manufacturer(s) of the cigars (including little cigars) received for research purposes. Attach additional sheets, if needed.

Line 3 – Report the amount of other tobacco products, in ounces or fractions of an ounce, that you received for research purposes during the calendar year.

List the name(s) of the manufacturer(s) of the other tobacco products received for research purposes. Attach additional sheets, if needed.

Where to file

Mail your report and any related schedules and attachments to:

**NYS TAX DEPARTMENT
TDAB FACCTS - CIGARETTE TAX
W A HARRIMAN CAMPUS
ALBANY NY 12227-2992**

Private delivery services

If not using U.S. Mail, see Publication 55, *Designated Private Delivery Services*.

Need help?



Visit our website at www.tax.ny.gov

- get information and manage your taxes online
- check for new online services and features

Telephone assistance

Miscellaneous Tax Information Center:	518-457-5735
To order forms and publications:	518-457-5431
Text Telephone (TTY) or TDD equipment users	Dial 7-1-1 for the New York Relay Service

Privacy notification

New York State Law requires all government agencies that maintain a system of records to provide notification of the legal authority for any request for personal information, the principal purpose(s) for which the information is to be collected, and where it will be maintained. To view this information, visit our website, or, if you do not have Internet access, call and request Publication 54, *Privacy Notification*. See *Need help?* for the Web address and telephone number.
