

Form 70-1 and 70-2 Cigarette Monthly Wholesaler Report Instructions

Section I

- A. Enter the beginning inventory of Wyoming un affixed stamps
- B. Enter the beginning inventory for Wyoming stamped packages
- C. Enter the Wyoming Stamps purchased during this report period
- D. Calculate the total stamp inventory by adding line A+B+C the total of these goes on line D
- E. Deductions
 - 1. Enter the number of unsellable stamped packages returned to the manufacturer
 - 2. Enter the number of unused/un-cancelled stamps returned to the Department of Wyoming (This license must be cancelled if you are claiming this deduction)
 - 3. Enter the Unaccountable stamps
 - 4. Enter the ending inventory for un-affixed stamp
 - 5. Enter the ending inventory for stamped packages
- F. Enter the total deduction- this figure is line E1 thru E5 added together
- G. Enter the total stamped packages sold or delivered during this period- this total is line D minus line F

Section II -Cigarette Sales (Packages)

- H. Enter the total stamped packages sold/delivered in Wyoming during this period. These totals should equal the total packs on section II of the supplemental page. The supplemental page should list all the vendors that you sold 20 count packs and 25 count packs to during this period.
- I. Packages sold on the Wind River Reservation- unstamped packages, break them out by 20 count and 25 count

Section III -Calculation of cigarette taxes due

- J. Enter the total of 25 count of stamped packages sold during the month
- K. Multiply the total on line J times the 0.1410 (14.10 cents)
- L. Enter the total tax due- this total comes from line J times K

Sign the return

Submit the return to: Wyoming Department of Revenue
122 W 25th St 2nd Fl W
Cheyenne WY 82002-0110