

INSTRUCTIONS

- Item Number 1. List those persons unidentifiable as holders of a current retail cigarette license.
- Item Number 2. Report the number of retail dealers to whom you sold cigarettes during the month.
- Item Number 3. Report the number of vending machines operated at end of month.
- Item Number 4. Enter the number of stamped cigarettes purchased during the report month and support by Schedule "R". List purchases in detail and by date of invoice rather than by date of receipt.

- NOTE:**
- 1. This report must be filed with the Division of Taxation, on or before the tenth day of the month, following the month being reported upon. A copy is to be retained by the licensee and kept readily accessible.
 - 2. If there is no information to be reported it is mandatory that a negative report be filed.
 - 3. The New Jersey Cigarette Tax and Unfair Cigarette Sales Acts provide penalties for making false statements or concealing any material fact in this report and also for failure to file this report within the time period specified.
 - 4. Additional Forms CWIP-1 should be used to supplement Item No. 1 when necessary.
 - 5. Reports received after the tenth day of the month subsequent to the report month are considered delinquent and a mandatory penalty of \$100.00 per month must be levied and collected. In addition, compound interest will accrue on the unpaid balance due.

For the purpose of penalty computations a fraction of a month is considered as an entire month.