



Form 265-25 Consolidated Monthly Cigarette Tax Report (25s Only)

Wholesaler Name		License Number		Month and Year (MM/YYYY) ____/____	
Address		City	State	ZIP Code	Phone Number (____) _____ - _____

Unstamped Packages from Manufacturers	1. Beginning unstamped inventory (must agree with last month's ending inventory).....	
	2. Purchases during the month (Form 266--Schedule A, Line 2)	
	3. Promotional pkgs. of cigarettes received from manufacturers (Form 266-Sch. A, Ln 4)...	
	4. Purchased unstamped cigarettes from licensed wholesaler(Sch. B2)	
	5. Total cigarettes available (add Lines 1 through 4)	
	6. Less: Cigarettes stamped during the month (enter on Lines 11 and 22)	
	7. Less: Sold unstamped cigarettes to licensed wholesaler.....	
	8. Less: Unstamped cigarettes returned to manufacturer (Schedule B)	
	9. Ending unstamped inventory (Line 5 minus Line 6 through 8)	

Wholesalers on a deferred payment basis must file this report with the Taxation Division, Excise tax section and pay balance due on or before the 15th day of the month, covering all cigarettes and tax stamps received during the preceding month. Wholesalers on a cash basis must file report on or before the 20th day of the month.

		State Only	St. Louis County Only	Jackson County Only	Other State Exports (attach Form 783)
Stamped Packages of Cigarettes	10. Beginning stamped inventory (must agree with last month's ending inventory).....				
	11. Cigarettes stamped during the month (from Line 6).....				
	12. Stamped cigarettes purchased from another wholesaler (Schedule B-1)				
	13. Stamped cigarettes returned by customers.....				
	14. Total stamped cigarettes available for sale (Lines 10 through 13).....				
	15. Less: Sales during the month (Schedule F)				
	16. Less: Stamped cigarettes returned to manufacturer (Schedule B)				
17. Ending stamped inventory (Line 14 minus Lines 15 and 16)					

		State Only	State and St. Louis County	State and Jackson County	Totals
Decal Stamps Purchased	18. Beginning decal inventory (must agree with last month's ending inventory).....				
	19. Purchased during month (Schedule C, Section 1)				
	20. Credit received in stamps for cigarettes returned to the manufacturer, returned carton flaps or damaged decals (Schedule C, Section 2)				
	21. Total stamps available (Lines 18, 19 and 20).....				
	22. Less: Stamps affixed during month (from Line 6).....				
23. Ending decal inventory (Line 21 minus Line 22)					

		Cash Purchases	Credit Purchases
Calculation of Tax Due	24. Stamps purchased during the month (From Line 19, Column D).....		
	25. Tax due—Line 24 multiplied by \$.2125		
	26. Less: 3% of Line 25 (Discount is forfeited if not remitted on time)		
	27. Subtotal (Line 25 minus Line 26).....		
	28. Less payments previously made		
29. Total amount due (Line 27 minus Line 28) Enter on Form 265-20, Line 30			

Note: In the event that payment of the total deferral liability becomes delinquent after 15 days from the first day of the following month during which the purchase was made, the director may discontinue credit privileges, revoke the license held by the wholesaler for a period of one year, and notify the bonding company requesting that payment be made under the terms of the bond.

For 25s only

Schedule B	Stamped and unstamped cigarettes returned to manufacturer					
	Invoice Number(s) of Returned Cigarettes	Name of Common Carrier	Name of Manufacturer	Shipment Date MM/DD/YYYY	Number of Packages Returned to Manufacturer	
					Stamped	Unstamped
				__/__/____		
				__/__/____		
				__/__/____		
				__/__/____		
				__/__/____		
Enter total on Form 265-25, (unstamped on line 8 and stamped on line 16)						

Schedule B-1	Stamped cigarettes purchased from another licensed wholesaler					
	Invoice Number(s)	Invoice Date(s) MM/DD/YYYY	Name of Wholesaler	State Only	State and St. Louis County	
					State and Jackson County	State and St. Louis County
		__/__/____				
		__/__/____				
		__/__/____				
		__/__/____				
		__/__/____				
Enter totals on Form 265-25, Line 12						

Schedule B-2	Unstamped cigarettes purchased from another licensed wholesaler or unlicensed wholesaler (Attach list if needed)					
	Invoice Number(s)	Invoice Date(s) MM/DD/YYYY	Name of Wholesaler	License Number	Total Packs	
					Total Packs	Brand
		__/__/____				
		__/__/____				
		__/__/____				
Enter total on Form 265-25, Line 7						

Schedule B-3	Report of lost cigarettes (informational purposes only)					
	Invoice Number(s) of Lost Cigarettes and Date Shipped	Name of Common Carrier	Name of Manufacturer	Shipment Shortage	Number Of Packages of Lost Cigarettes	
					Stamped	Unstamped
	__/__/____					
	__/__/____					
	__/__/____					
Total						

Under penalties of perjury, I declare that the above information and any attached supplement is true, complete, and correct.			
Signature	Signature		Title
	Printed Name		E-mail Address
		Date (MM/DD/YYYY) __/__/____	

Mail to: Taxation Division
P.O. Box 811
Jefferson City, MO 65105-0811

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Visit dor.mo.gov/business/tobacco/
for additional information.

Form 265-25 (Revised 02-2024)

