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Use this template to report each tobacco type you sold in Utah this month. You must complete the entire report and schedule. Keep supporting documentation in case of audit.

Use [these resources](#) if you need further assistance.

## General Template Instructions

Follow these steps to complete and submit your application:

1. [Complete the Sales into Utah schedule first.](#)
2. [Complete your report.](#)
3. Save your report as an xls file.
4. Go to [Taxpayer Access Point \(TAP\)](#).
5. Upload your file.

This template has the following tabs:

- *Instructions*
- *TC-557 Report*
  - Complete this after your schedule.
- *Sales into Utah Schedule*
  - Complete this first.

## Important

- *Complete your schedules before the return.*
- Don't leave blank lines between entries in the template. It will cause errors.
- Round to the nearest whole numbers and dollars.
- Dropdown menus have been provided where possible.

## Saving your File

Microsoft Excel 2010 automatically saves files as .xlsx. You must save your file as an .xls file to upload.

## TC-557 Cigarette and Tobacco PACT Act Monthly Report Line-by-Line Instructions

The PACT Act requires Internet and other mail-order sellers to:

- Pay applicable tobacco taxes and affix any related tax stamps before delivering cigarettes or other tobacco products
- Register with Utah form TC-69, *Utah State Business and Tax Registration*, at [tax.utah.gov](http://tax.utah.gov)
- Report monthly on form TC-557.

### Reporting

Enter the following information for each tobacco type you sold in Utah during the month.

Column 1	Invoice date
Column 2	Invoice number
Columns 3-6	Your business information
Column 7	Product type you sold
Column 8	Product brand
Column 9	Packs, sticks, units or ounces sold

**Note:** You must fill out Contact/Return information to complete your form.

### References/Resources

- [Utah Cigarette Directory](#)
- [Publication 65, Tax Information for Cigarettes, Tobacco Products and Electronic Cigarette Products](#)

**Returns and Schedules:** You may be penalized if you do not file the correct forms and schedules. See [tax.utah.gov/tobacco/information](http://tax.utah.gov/tobacco/information) for the forms and schedules you must file.

**Information Updates:** Contact the Tax Commission immediately if account information changes. Submit changes on the following forms:

- **TC-69**, *Utah State Business and Tax Registration* — open a new business or change ownership
- **TC-69C**, *Notice of Change for a Tax Account* — change address, close an outlet or account, and add or remove an officer or owner

**Taxpayer Resources:** The Tax Commission offers online workshops to help taxpayers understand Utah taxes. Visit [tax.utah.gov/training](http://tax.utah.gov/training) for a list of all training resources. If you need more information or access to online services, forms or publications, visit the Tax Commission's home page at [tax.utah.gov](http://tax.utah.gov).

You may also write or visit the Utah State Tax Commission at 210 North 1950 West, Salt Lake City, UT 84134-0400, or phone 801-297-2200 (1-800-662-4335 outside the Salt Lake area). You can email questions to [taxmaster@utah.gov](mailto:taxmaster@utah.gov).