



Utah State Tax Commission 210 N 1950 W • Salt Lake City, UT 84134 • tax.utah.gov	TC-564 Rev. 6/21
<h2 style="margin: 0;">Tobacco/Cigarette Tax Refund Request</h2>	

Business name				
Street address (physical location)		City	State	ZIP Code
Mailing address		City	State	ZIP Code
Contact person last name	Contact's first name	Middle initial	Contact's phone number	Contact's email
FEIN		Utah tobacco account number		

A. Cigarette Stamp Refund Request

Reason for request (mark one):

- Stamps were destroyed (attach affidavit)
- Stamp return — stamps became obsolete (must return stamps) Roll number(s): _____
- Stamp return — entity stopped doing business (must return stamps) Roll number(s): _____
- Nontaxable sales to members of the Ute Tribe (attach exemption documentation)

Stamp refund calculation:

Stamp Type	Quantity	Value	Gross Refund (Quantity times Value)
PM 20 pack	Standard	x \$1.70 =	\$
	25% Modified Risk	x \$1.275 =	\$
	50% Modified Risk	x \$0.85 =	\$
PM 25 pack	Standard	x \$2.125 =	\$
	25% Modified Risk	x \$1.594 =	\$
	50% Modified Risk	x \$1.063 =	\$
NPM 20 pk	Standard	x \$2.05 =	\$
	25% Modified Risk	x \$1.538 =	\$
	50% Modified Risk	x \$1.025 =	\$

A1. Total Gross Refund A1 \$

x 0.04

A2. Discount (multiply line A1 by 0.04) A2

A. Net Refund (line A1 minus line A2) **A** \$

TC-564 Instructions

TC-564_i.ai

Part A - Cigarette Stamp Refund Request

Complete Part A to request a refund for purchased stamps that were destroyed, returned or applied to exempt products sold to members of the Ute Tribe.

Quantity

Enter the number of stamps destroyed, returned or exempt. Only use the "Modified Risk" lines to report stamps for which you previously received a modified risk rate reduction refund.

Gross Refund

Multiply the quantity by the stamp value and enter the result.

Discount

Multiply the total gross refund amount on line A1 by 0.04 and enter the result on line A2. (This is the discount you received when you purchased your stamps.)

Net Refund

Subtract the Discount on line A2 from the Total Gross Refund amount on line A1 and enter the result on line A.

Part B - Modified Risk Rate Reduction Refund Request

Complete Part B to request a modified risk rate reduction refund for stamps you have affixed to approved 25% or 50% modified risk products.

Note: The reduced tax rate on modified risk products begins on the first day of the calendar quarter following 90 days from the date the manufacturer submits the copy of the FDA order to the Tax Commission. Products approved for the reduced rate are listed at tax.utah.gov/tobacco.

Quantity

Enter the number of stamps affixed to approved 25% or 50% modified risk products.

Gross Refund

Multiply the quantity by the stamp value and enter the result.

Discount

Multiply the total gross refund amount on line B1 by 0.04 and enter the result on line B2.

(This is the discount you received when you purchased your stamps.)

Total Modified Risk Discount

Subtract the Discount on line B2 from the Total Gross Refund amount on line B1 and enter the result on line B.

Part C - Cash Bond Refund Request

Complete Part C to request a cash bond refund.

Part D - Total stamp Refund Requested

Add the amounts from lines A, B and C and enter the total on line D.

General Information

For information or help with this form, call 801-297-2200, or toll free 1-800-662-4335.

Submitting This Request

Submit this form online by logging into your TAP tobacco account at tap.utah.gov.

Mail paper forms to:

Utah State Tax Commission
210 N 1950 W
Salt Lake City, UT 84134-7000

Get forms online: tax.utah.gov

If you need an accommodation under the Americans with Disabilities Act, email taxada@utah.gov, or call 801-297-3811 or TDD 801-297-2020. Please allow three working days for a response.