

Instructions for Completing Texas Cigarette / E-Cigarette Delivery Sales Report

General Information

Who Must File: Sellers of cigarette or e-cigarette products who have made a delivery sale or shipped products to a Texas consumer, when the consumer submits an order for sale by telephone, mail, delivery service, through the internet or another online service.

When to File: All sales must be reported by the 10th day of the following month in which the sale was made.

Specific Instructions

Item a – Taxpayer number – Enter your Texas issued 11-digit taxpayer number as shown on your Texas sales tax and use tax permit.

Item b – Filing period - Enter the last working day of the month covered by the report.

Item c – Taxpayer name – Enter your entity/taxpayer name as shown on your Texas sales and use tax permit.

Item d – Physical address of entity – Do not use a rural route or P.O. Box.

Item 1 – Enter purchaser's name, address, email address and telephone number.

Item 2 – Brand – Enter brand name.

Item 3 – Quantity – Enter the number of cigarette packs purchased OR the quantity of e-cigarette devices and/or e-cigarette accessories (chargers, batteries or liquids).

For Assistance

For questions regarding Texas cigarette/e-cigarette delivery sales, contact the Comptroller's office at 1-800-862-2260 or 512-463-3731.

Mail your completed form to:
Comptroller of Public Accounts
P.O. Box 149361
Austin, TX 78714-9361