

Legal Name and Address

Complete this schedule if you hold tax-exempt inventory of tobacco products. **It covers all related activity during the reporting period.**

Please see reverse for complete instructions.

MFTT Reference No.	
Reporting Period (year-month-day)	
From	To

		Unmarked Cigarettes (individual)	Marked Cigarettes (individual)	Cut Tobacco (grams)	Cigars (individual)
Inventory Reconciliation					
Opening Inventory	[1]				
Product Manufactured for Sale in Ontario	[2]				
Product Purchased/Received from Ontario Designated Collectors From Schedule - 13S	[3]				
Ontario Tax Paid Purchases of Tobacco Products From Schedule - 10S	[4]				
Product Imported into Ontario From Schedule - 8S	[5]				
Total Available [1] + [2] + [3] + [4] + [5]	= [6]				
Distribution					
Product Exported from Ontario From Schedule - 7S	[7]				
Tax Exempt Sales to First Nations Retailers From Schedule - 9S	[8]				
Tax Exempt Sales to Diplomats From Schedule - 7aS	[9]				
Tax Exempt Sales to Canadian Armed Forces From Schedule - 7aS	[10]				
Tax Exempt Sales to Ontario Designated Collectors From Schedules - 3aS and 3S.	[11]				
Tax Included Sales of Marked Cigarettes and Other Tobacco Products From Schedule - 12S	[12]				
Other Tax Exempt Distribution (please explain) ▼	[13]				
Total Distribution [7] + [8] + [9] + [10] + [11] + [12] + [13]	= [14]				
Inventory Adjustment/Losses	+/- [15]				
Closing Inventory [6] - [14] +/- [15]	= [16]				

Instructions for completing the Tobacco Inventory Reconciliation Schedule - 4S

Tobacco Tax Act

Please complete this schedule if you hold tax-exempt inventory of tobacco products. **It covers all related activity during the reporting period.** If you are located outside of Ontario, you are required to complete this schedule if you hold inventory of Ontario marked cigarettes, cut tobacco or unmarked cigarettes intended for sale in Ontario.

Legal Name

Your full legal name, as it appears on the registration certificate or proof of registration, issued to you by the Ministry of Revenue (ministry).

MFTT Reference No.

Your MFTT reference number as it appears on the registration certificate issued to you by the ministry.

Reporting Period

The start and end dates for the reporting period covered by your return (year/month/day).

Line 1 Opening Inventory

The quantity of tobacco product on hand at the beginning of the reporting period.

Line 2 Product Manufactured for Sale in Ontario

The quantity of tobacco products produced from your manufacturing plant for distribution in Ontario.

Line 3 Product Purchased/Received from Ontario Designated Collectors

The quantity of tobacco products received from other designated collectors' facilities.
Transfer amount from the Product Purchased/Received from Ontario Designated Collectors Schedule - 13S.

Line 4 Ontario Tax Paid Purchases of Tobacco Products

The quantity of tobacco products purchased/received tax-included.
Transfer amount from the Ontario Tax Paid Purchases of Tobacco Products Schedule - 10S.

Line 5 Product Imported into Ontario

The quantity of tobacco products that you purchased or imported into Ontario from another jurisdiction.
Transfer amount from the Imports of Unmarked Cigarettes and Other Tobacco Products Schedule - 8S.

Line 6 Total Available

Total the amounts from **Lines 1 to 5.**

Line 7 Product Exported from Ontario

The quantity of unmarked cigarettes, cut tobacco and cigars that you exported out of Ontario to another jurisdiction.
Transfer amount from the Exports of Unmarked Cigarettes and Other Tobacco Products Schedule - 7S.

Line 8 Tax Exempt Sales to First Nations Retailers

The quantity of unmarked cigarettes, cut tobacco and cigars sold to First Nations retailers.
Transfer amount from the Sales of Unmarked Cigarettes and Tax Exempt Tobacco Products to First Nations Retailers Schedule - 9S.

Line 9 Tax Exempt Sales to Diplomats

The quantity of unmarked cigarettes, cut tobacco and cigars sold to diplomats.
Transfer amount from the Sales of Unmarked Cigarettes and Other Tax Exempt Tobacco Products Schedule - 7aS.

Line 10 Tax Exempt Sales to Canadian Armed Forces

The quantity of unmarked cigarettes, cut tobacco and cigars sold to Canadian armed forces.
Transfer amount from the Sales of Unmarked Cigarettes and Other Tax Exempt Tobacco Products Schedule - 7aS.

Line 11 Tax Exempt Sales to Ontario Designated Collectors

The quantity of unmarked cigarettes, cut tobacco and cigars sold to Ontario designated collectors.
Transfer amount(s) from the Unmarked Cigarettes Sold/Delivered to Ontario Designated Collectors Schedule - 3aS; and from the Product Sold/Delivered to Ontario Designated Collectors Schedule - 3S.

Line 12 Tax Included Sales of Marked Cigarettes and Other Tobacco Products

The quantity of marked cigarettes, cut tobacco and cigars sold tax included.
Transfer amount from the Tax Included Sales of Marked Cigarettes and Other Tobacco Products Schedule - 12S.

Line 13 Other Tax Exempt Distribution

The quantity of cut tobacco and cigars that were distributed in a non-taxable manner. Please provide a detailed explanation.

Line 14 Total Distribution

Total the amounts from **Lines 7 to 13.**

Line 15 Inventory Adjustment/Losses

Any plus (+) or minus (-) adjustments/losses to your inventory reconciliation.

Line 16 Closing Inventory

The quantity of tobacco products on hand at the end of the reporting period. Subtract **Line 14** from **Line 6** and add/subtract **Line 15.**

Enquiries

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