



KENTUCKY DEPARTMENT OF REVENUE

Transporter

Filer Guide

November 17, 2021

Version 1.0

Filing Information

State Contact

Questions regarding the e-filing program should be directed to the Tobacco Tax Section between the hours of 8:00 a.m. and 5:00 p.m., Eastern Time, Monday through Friday, except for holidays, by utilizing one of the following options:

- Phone: (502) 564-6823; select option 2
- Internet: [Tobacco and Vapor Products Tax - Department of Revenue \(ky.gov\)](#)
(select "[Send us a message](#)")

Persons Required to File Electronically

All cigarette and tobacco licensees, manufacturers, and suppliers **must file electronically**. Kentucky Revised Statutes [\(KRS\) 138.195](#)(9)(a) states, "The department may by administrative regulation require any person requesting a license or holding a license under this section to supply such information concerning his business, sales or any privilege exercised, as is deemed reasonably necessary for the regulations of such licensees, and to protect the revenues of the state." The Department enacted the administrative regulation [103 KAR 41:220](#) requiring e-filing beginning January 2020. The only exception is by waiver granted under the provisions of [KRS 131.250](#) due to lack of internet access, computer hardware or other rare circumstance determined by the Department.

Failure to comply with these statutes may result in the revocation of license(s) and/or additional penalties. The taxpayer must contact the Tobacco Tax Section to be able to begin e-filing. Taxpayers having trouble e-filing and/or submitting payment should contact the state tax representative listed in this document.

Timely Filing

To be considered timely, all monthly returns/reports must be filed on or before the 20th day of the month following the month in which the transaction took place. If the 20th falls on a weekend or holiday, returns would be due the following Monday or the day after the holiday. The return must be received by Kentucky on or before the due date. An "in process" status is not considered received.

Transporters

Any person desiring to secure a license as a transporter of untax-paid cigarettes must file an application with the Department of Revenue. The license number assigned to the transporter by the Department must be in the possession of the transporter when untax-paid cigarettes are being transported, along with an invoice or bill of lading showing:

- The name and address of the consignor and consignee;
- The date acquired by the transporter;
- The name and address of the transporter; and

- The quantity of cigarettes being transported.

Each transporter must maintain adequate records of all receipts and deliveries of untax-paid cigarettes. These records must be made available upon request of the Department for audit purposes.

Transporter licensees may only file the required tax return via a web filed return. There is no XML filing option available for this tax return at this time.