

**MARYLAND
FORM
608-3**

**REPORT OF STAMPED CIGARETTES AND/OR SALES
OF ROLL-YOUR-OWN (RYO) TOBACCO**



216083049

AMENDED

Legal Name		Trade Name		License Number	Period End Date (mm/dd/yyyy)
License Address				FEIN	CR Number
Manufacturer's Name		Manufacturer's Address			
From whom purchased		First Importer if Foreign Manufactured Product			

Report all cigarettes stamped with a Maryland tax stamp and all sales of roll-your-own tobacco on which the tobacco tax has been paid for the report month

(A) Brand Family/Name	(B) Number of Cigarette Packs Stamped		(C) Roll-Your-Own (RYO) Tobacco		
	Packs of 20	Packs of 25	Total Ounces Sold	Divided	Equivalent Stick Count
1.				/ 0.09	
2.				/ 0.09	
3.				/ 0.09	
4.				/ 0.09	
5.				/ 0.09	
6.				/ 0.09	
7.				/ 0.09	
8.				/ 0.09	
9.				/ 0.09	
Manufacturer Totals:				/ 0.09	

I do solemnly declare and affirm under the penalties of perjury that the contents of this document are true and correct to the best of my knowledge, information, and belief.

Signature

Printed Name of Signer

Title: Owner Partner Officer

Email address

Date

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**REPORT OF STAMPED CIGARETTES AND/OR SALES
OF ROLL-YOUR-OWN (RYO) TOBACCO**

Who must file this form?

Licensed Tobacco Wholesalers (TW) stamping cigarette packs, OTP Wholesalers (PW) and Tobacconist selling Roll-Your-Own (RYO) tobacco.

When must this form be filed?

Complete this form for each reporting period in which cigarette packs are stamped and or RYO is sold. Submit completed form with the required tax return for the license type.

What must be reported on this form?

Licensees must provide the following information "by manufacturer and brand family:"

- (1) Total number of **cigarette packs affixed with a Maryland tax stamp** during the calendar month;
- (2) Total number of **RYO in total ounces and equivalent stick count for roll-your-own tobacco sold in Maryland on which the tobacco tax has been paid** during the calendar month.

What is "Equivalent Stick Count"?

For purpose of determining the equivalent stick count, 0.09 ounces of roll-your-own tobacco is considered the same as one cigarette as defined by Md. Code Ann. Bus. Reg. §16-402(e)(2).

Completing the Form:

USE A SEPARATE FORM FOR EACH MANUFACTURER

In the spaces provided, enter the manufacturer's name and address, the entity from whom you purchased the product, and the first importer, if the product is foreign manufactured. From the information provided on invoices, purchase agreements, packaging or labeling materials, and shipping documents, identify the manufacturer, seller, and first importer, where applicable, for each brand family.

Column(s) Line(s)

A	1-9	For each brand of cigarettes or roll-your-own tobacco, enter the Brand Family name as found on the Attorney General's website: http://www.oag.state.md.us .
B	1-9	For each cigarette Brand Family, enter the number of packs stamped with a Maryland tax stamp according to pack size (packs of 20 and/or packs of 25)
C	1-9	For each RYO Brand Family, enter the total ounces and equivalent stick count using the factor of 0.09 ounces per stick for RYO sold in Maryland on which the tobacco tax has been paid. (RYO quantity in ounces divided by 0.09 equals the equivalent stick count) For RYO, each equivalent stick is considered a cigarette.

B-C	10	Provide a grand total for each column. If multiple forms are used for one manufacturer, enter only one grand total on the last line of the last form for that manufacturer. Under Column B, total the number of packs of 20 and the number of packs of 25. Under Column C, total the total ounces and the equivalent stick counts on which tobacco taxes have been paid to the Comptroller for Maryland RYO sales.
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- Notes:** (1) Roll-Your-Own (RYO) Tobacco must be reported on this form as indicated. DO NOT include any other type of "other tobacco products," such as moist snuff, cigars, or pipe tobacco.
- (2) The supporting material and records used to complete this form, including MSAI data, must be retained for six (6) years from the due date, or filing date of this report, whichever is later.

Note: Please list Name and Address on section: From whom purchased and First Importer if Foreign Manufactured Product.

**Comptroller of Maryland
Revenue Administration Division
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