



216200049

Period End Date (mm/dd/yyyy)		Social Security Number	
First Name	Initial	Last Name	
Street Address			
City	State	ZIP code + 4	

A	Date of Purchase	B	C	D
		Name and Address of Seller	Quantity Purchased	Invoice Amount
1				
2				
3				
4				
5				

If additional space is necessary, attach a separate sheet with the same information

Net Untaxed Premium Cigar Purchases

6. Total invoice amount for all UNTAXED premium cigars purchased during this month \$ _____

Tax Determination

7. Tax Rate (15%) for premium cigars **X .15**

8. Maryland Other Tobacco Products (OTP) Tax Due (Multiply line 6 x line 7) \$ _____

Affidavit

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

Print name

Signature

Email

Date

**CONSUMER PREMIUM
CIGAR TAX RETURN
INSTRUCTIONS**

Who must file this return?

Any person in Maryland who purchased "premium cigars" ordered by mail or through a computer network, telephone network, or other electronic means.

"Premium cigars" are defined as cigars that have hand-rolled wrappers made from whole tobacco leaves where the filler, binder, and wrapper are made of all tobacco, and may include adhesives or other materials used to maintain size, texture, or flavor. Business Regulation Article, § 16.5-101(q), Annotated Code of Maryland.

When is this return due?

The tax return and Other Tobacco Products (OTP) tax due shall be properly filed and received by the Revenue Administration Division no later than the 21st day of the month following the month in which a Maryland consumer purchased "premium cigars" over the internet, by telephone, mail, or other electronic means.

Instructions for completion:

Line Column

- 1-5 A** Date of purchase of the premium cigars
- 1-5 B** Name and address of seller
- 1-5 C** Quantity of premium cigars purchased
- 1-5 D** Invoice amount for each purchase
- 6** Total of invoice amounts for all purchases reported on return
- 7** OTP tax rate is 15% (.15)
- 8** Multiply Line 6 by 15% (.15) and enter the result. This amount must be remitted with this return. Make check payable to "Comptroller of Maryland."

Sign, date and mail this return to:

Comptroller of Maryland
Revenue Administration Division
P.O. Box 2999
Annapolis, MD 21404-2999

For more information:

www.marylandtaxes.gov

Telephone: 410-260-6381, 1-800-638-2937
Fax: 410-260-7924