



MATT Regulatory Division  
 Alcohol and Tobacco Tax Office  
 P.O. Box 17570  
 Baltimore, Maryland 21297-1570

**2007 CIGARETTE FLOOR TAX RETURN**  
**WHOLESALE, SUBWHOLESALE, AND MANUFACTURER'S REPRESENTATIVE,**  
**VENDING MACHINE OPERATORS and RETAIL DEALERS**

*Licensee's name and mailing address*

CRN# \_\_\_\_\_

**DUE DATE: April 30, 2008**  
**Instructions on Reverse Side**

If your business name and address is incorrect, please make any corrections above.

	Description of Package Size	Quantity on Hand	Times (x) Additional Tax	Equals (=) Tax Due
1.	Half cases of 300 packs of 20's		\$300.00 per half case	\$
2.	Full cartons of 10 packs of 20's		\$10.00 per carton	\$
3.	Full cartons of 10 packs of 25's		\$12.50 per carton	\$
4.	Full cartons of 8 packs of 25's		\$10.00 per carton	\$
5.	Loose packs of 20's		\$1.00 per pack	\$
6.	Loose packs of 25's		\$1.25 per pack	\$
7.	Half cases of 240 packs of 10/25's		\$300.00 per half case	\$
8.	Half cases of 240 packs of 8/25's		\$240.00 per half case	\$
9.	Loose tax stamps – \$1.00		\$1.00 per stamp	\$
10.	Loose tax stamps – \$1.25		\$1.25 per stamp	\$
11.	Number of vending machines		\$500.00 per machine	\$
12.	<b>Total Tax Due</b>			<b>\$</b>

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

\_\_\_\_\_

Print Name

\_\_\_\_\_

Business Phone Number

\_\_\_\_\_

Signature

\_\_\_\_\_

Title

\_\_\_\_\_

Date

Mail your payment and this tax return by April 30, 2008 with the return envelope provided to Comptroller of Maryland, MATT Regulatory Division, P.O. Box 17570, Baltimore, Maryland 21297-1570.

## Instructions

### *Check Applicable Category(s):*

- Retail Dealer – Complete lines 2 through 6 and line 12
- Wholesaler – Complete lines 1 through 10 and line 12
- Subwholesaler – Complete lines 1 through 8 and line 12
- Manufacturer’s Representative – Complete lines 1 through 8 and line 12
- Vending Machine Operator – (see B below) Complete line 1, line 2, line 5, line 6 and line 12

**or**

Complete line 1, line 2, line 11 and line 12

- A. Conduct an inventory of all Maryland stamped cigarettes and/or loose tax stamps on hand to include warehouse and vending machines, if applicable, as of the start of business on January 1, 2008. We suggest you make a copy for your records and retain for inspection by agents of the Comptroller’s Office.
- B. Vending machine operators can either inventory all machines and pay the appropriate tax on line 5 and line 6 **or** pay the optional fixed rate per machine on line 11. A list of vending machine locations **must** accompany this return.
- C. For each package size, multiply the quantity on hand by the additional tax due. Enter the result in the “Tax Due” column. Total lines as directed above and enter sum on line 12. Line 12 is the amount due.
- D. Make your check or money order payable to the “Comptroller of Maryland”. (*No Cash, Please*)
- E. Questions? Please contact the Taxpayer Service at (410)260-7314 or (410)260-7131 or email us at [att@comp.state.md.us](mailto:att@comp.state.md.us)
- F. Address corrections should be noted on the front of the return.

**NOTE: Cigarettes held on January 1<sup>st</sup> for which the additional tax has not been remitted may be considered contraband and subject to confiscation.**