Rev. 9/05

Massachusetts Department of Revenue

Form CTS-8A
Return of Untaxed Cigarette, Smokeless Tobacco, Cigar and Smoking Tobacco Sales or Consumption

Name of licensee or consumer	License number (if applicable)	Federal Identification number	
Mailing address	City/Town	State	Zip
Classification (if applicable)	Phone number	For month and year	

Quantity of cigarettes in package		a. Number of packages	b. Tax per package	c. Total
1 Package of twenty (20). Multiply col. a by col. b	**1**		$1.51	
2 Package of twenty-five (25). Multiply col. a by col. b	**2**		$1.875	
3 Total tax on cigarettes. Add col. c of lines 1 and 2	**3**			
4 Total purchase price of smokeless tobacco sold or consumed in Massachusetts. Multiply col. a by col. b	**4**		.9	
5 Total purchase price of cigars and smoking tobacco sold or consumed in Massachusetts. Multiply col. a by col. b	**5**		.3	
6 Total tax due. Pay with this return. Add col. c of lines 3 through 5	**6**			

Declaration

Under the penalties of perjury, I declare that the following is a true and correct statement of all sales and other disposition of cigarettes within the Commonwealth of Massachusetts during the above-named month.

Signature	Title	Date

General Information

This return must be filed by a) all transportation companies and such other persons as the Commissioner may authorize to sell unstamped cigarettes and untaxed smokeless tobacco, cigars and smoking tobacco in the Commonwealth of Massachusetts, including cigarettes bearing a stamp of another state, and b) all persons who consume untaxed smokeless tobacco, cigars and smoking tobacco in the Commonwealth of Massachusetts. Include with this return payment for the tax due on or before the 20th day of the month covering the preceding month. Massachusetts consumers of unstamped cigarettes must file Form CT-11. Mail to: **Massachusetts Department of Revenue, PO Box 7004, Boston, MA 02204.**