



# Form Cigar-1

## Cigar and Smoking Tobacco Excise Tax Return

**2006**  
Massachusetts  
Department of  
Revenue

This return, together with payment in full, is due on or before the 20th day of the month following the close of the quarter.

### Registration Section

For the Quarter Ending DECEMBER 2006  
FID NO. \_\_\_\_\_

### Excise on Cigars and Smoking Tobacco

**1** Amount paid to acquire:

a Cigars to be sold at retail .....	▶	<b>1a</b>	
b Roll-your-own tobacco (attach Schedule RYO) .....	▶	<b>1b</b>	
c Other tobacco (including pipe tobacco) .....	▶	<b>1c</b>	
d Total amount paid. <i>Add lines 1a through 1c</i> .....	▶	<b>1d</b>	

**2** Tax rate ..... **2** .30

**3** Tax. *Multiply line 1d by line 2* ..... **3**

**4** Credit for cigar excise previously paid on returned product to wholesaler or manufacturer:

a Cigars to be sold at retail .....	▶	<b>4a</b>	
b Roll-your-own tobacco (attach Schedule RYO) .....	▶	<b>4b</b>	
c Other tobacco (including pipe tobacco) .....	▶	<b>4c</b>	
d Total amount of credit. <i>Add lines 4a through 4c</i> .....	▶	<b>4d</b>	

**5** Total tax due. *Subtract line 4d from line 3* ..... **5**

**6** Penalties ..... **6**

**7** Interest ..... **7**

**8** Total due ..... **8**

### Declaration

**The undersigned certifies under the penalties of perjury that all items and statements herein contained or upon schedules attached hereto are true and accurate in every particular.**

Signature of authorized officer	Date	Phone number
Preparer's signature	Social Security number	Date <input type="checkbox"/> Check if self-employed
Firm name (or yours, if self-employed) and address	City/Town	State Zip

Mail to: **Mass. Department of Revenue, PO Box 7022, Boston, MA 02204.** Make check or money order payable to: **Commonwealth of Massachusetts.**



## Schedule RYO Roll-Your-Own Tobacco

Name \_\_\_\_\_ Social Security or Federal Identification number \_\_\_\_\_ For the quarter ending  
**DECEMBER 06**

Brand and manufacturer information for RYO that may be legally sold in Massachusetts after August 4, 2004 is available on the TPM Directory at [www.dor.state.ma.us/cigarette/cigarette.htm](http://www.dor.state.ma.us/cigarette/cigarette.htm). Manufacturers listed on the TPM Directory are Participating Manufacturers, unless "NPM" appears below the manufacturer's name. **Products not listed on the TPM Directory may not be legally sold in Massachusetts.**

### Part 1. Participating Manufacturers.

Name of manufacturer	Brands	Name of wholesaler	Dates RYO was purchased	Total ounces of RYO purchased
1. TOTAL				

### Part 2. Non-Participating Manufacturers. For all RYO brands other than those named above.

Name of manufacturer	Brands	Name of wholesaler	Dates RYO was purchased	Total ounces of RYO purchased
2. TOTAL				

The number of ounces of RYO purchased can be determined by multiplying the number of containers purchased by the ounces per container.

**A signed Schedule RYO must be filed with Form Cigar-1, even if no RYO was purchased in the relevant period.**

#### Declaration

**I declare under the penalties of perjury that this return has been examined by me and to the best of my knowledge and belief is a true, correct and complete return.**

Signature of authorized officer	Date	Phone number
Preparer's signature	Social Security number	Date <input type="checkbox"/> Check if self-employed
Firm name (or yours, if self-employed) and address	City/Town	State Zip

## **IMPORTANT NOTICE REGARDING QUARTERLY FORM CIGAR-1**

Dear Taxpayer:

Enclosed is your quarterly Form Cigar-1 (Cigar and Smoking Tobacco Excise Tax Return). This Return is due the 20<sup>th</sup> day of the month following the end of the quarter for which the excise is reported . Please mail the Return to the address listed on the Form Cigar-1.

Please complete the Return in its entirety. Additionally, Schedule RYO (Roll-Your-Own Tobacco) and Schedule A must be filled out and submitted with the Form Cigar-1 for the Return to be considered complete. **YOU MUST INCLUDE THE BRAND NAME OF THE RYO'S WITH THE MANUFACTURER.** Remember to complete the Schedule RYO, sign it, and submit it with the Form Cigar-1.

If you do not sell roll-your-own tobacco, Schedule RYO must still be submitted with your Form Cigar-1. Enter "none" on the Schedule RYO, sign it, and submit it with your Form Cigar-1.

***Any Form Cigar-1 without a Schedule RYO will be treated as an incomplete or insufficient return and, pursuant to M.G.L. c. 62C, § 28, the Department of Revenue may assess the tax and double that tax amount, in addition to penalties and interest.***

Please note that the information on the Schedule RYO is used by the Massachusetts Office of the Attorney General to determine tobacco manufacturers escrow payments and enforce compliance with the Tobacco Master Settlement Agreement. Therefore, it is important to the Commonwealth that you complete it fully and accurately.

If you have any questions regarding the Form Cigar-1 or Schedule RYO, please call 617-887-5090.

Sincerely,  
Cigarette Excise Unit  
Bureau of Desk Audit

