All stampers must report stamped and unstamped cigarettes and unapplied stamps in inventory at the opening of business as of July 31, 2013. Payment should accompany this return and is due August 20, 2013. Make check or money order payable to Commonwealth of Massachusetts.

1 Number of stamped packages of 20s .............................. × 1.00 = 1
2 Number of stamped packages of 25s .............................. × 1.25 = 2
3 Number of 20s stamps unapplied .............................. × 1.00 = 3
4 Number of 25s stamps unapplied .............................. × 1.25 = 4
5 Tax due on inventory. Add lines 1 through 4 .................................. = 5
6 Penalties .................................................................................. = 6
7 Interest ...................................................................................... = 7
8 Total amount due. Add lines 5 through 7 .................................. = 8
9 Unstamped cigarettes .................................................................

**Declaration**
Under the penalties of perjury, I declare that I have examined this return, and to the best of my knowledge and belief it is true, correct and complete.

Signature of taxpayer  Date  Date inventory taken

Street address  City/Town  State  Zip

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**Notice to Authorized Stampers of Cigarette Tax Increase**

**General Information**
Effective July 31, 2013, a change in the cigarette excise requires that all packages of stamped cigarettes and all unapplied 20s and 25s stamps in inventory be taxed at an additional excise of 50 mills per cigarette ($1.00 per package of 20 and $1.25 per package of 25). Stampers must complete Form CIS and submit it to the Massachusetts Department of Revenue by August 20, 2013.

As of July 31, 2013 the new excise rates are:

- $3.51 per package of 20 cigarettes.
- $4.3875 per package of 25 cigarettes.

**Instructions for Filing Form CIS**
All stampers must complete Form CIS, Cigarette Inventory Tax Return for Stampers, to record inventory as of the opening of business on July 31, 2013.

Records substantiating all inventory levels must be maintained. Penalties apply for failure to file or for filing an incorrect or incomplete return. Report the number of unstamped and stamped cigarettes in inventory and the number of unapplied 20s and 25s. Include cigarettes in transit that will be delivered by you.

Continue to use your existing stamp inventory for packs of 20 and 25 cigarettes.

Form CIS along with payment of the additional excise is due August 20, 2013. Make check payable to: Commonwealth of Massachusetts. Mail to: Massachusetts Department of Revenue, Cigarette Tax Section, PO Box 7004, Boston, MA 02204.