Form CIV
Cigarette Inventory Tax Return for Vending Machine Operators

All vending machine operators must report stamped cigarettes 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 = ___________
2. Number of stamped packages of 25s: ___________ × $1.25 = ___________
3. Tax due on inventory. Add lines 1 and 2: ___________
4. Penalties: ___________
5. Interest: ___________
6. Total amount due. Add lines 3 through 5: ___________

Cigarettes purchased from: ____________________________

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: ____________________________

Notice to Vending Machine Operators of Cigarette Tax Increase

Instructions for Filing Form CIV
All vending machine operators must complete Form CIV, Cigarette Inventory Tax Return for Vending Machine Operators, 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.

The inventory tax applies to packages in machines on location as well as floor stock. Include in inventory 50% of the normal fill inventory of each machine on location plus all packages on hand as floor stock.

As of July 31, 2013 the new excise rates are:
- $3.51 per package of 20 cigarettes.
- $4.3875 per package of 25 cigarettes.

Form CIV 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.