



Massachusetts Department of Revenue

Form Cigar-2

Cigar and Smoking Tobacco Excise Return

(for transactions occurring between July 1, 2013 and September 30, 2013)

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

Taxpayer name

Account ID number

For quarter ending

September 30, 2013

Street address

City/Town

State

Zip

Fill in if:

☐ Amended return (see "Amended Return" in instructions) ☐ Final return**Excise on cigars and smoking tobacco**

1 Wholesale price of cigars and smoking tobacco purchased, imported, manufactured or acquired in Massachusetts for the period July 1, 2013 through July 30, 2013 (from Schedule A-1 or Schedule A-2). Attach signed Schedule RYO-2	▶ 1	
2 Non-taxable sales for the period July 1, 2013 through July 30, 2013 (from Schedule B)	▶ 2	
3 Amount subject to tax. Subtract line 2 from line 1	3	
4 Tax rate	4	.30
5 Total tax due. Multiply line 3 by line 4	▶ 5	
6 Wholesale price of cigars and smoking tobacco purchased, imported, manufactured or acquired in Massachusetts for the period July 31, 2013 through September 30, 2013 (from Schedule A-1 or Schedule A-2). Attach signed Schedule RYO-2	▶ 6	
7 Non-taxable sales for the period July 31, 2013 through September 30, 2013 (from Schedule B)	▶ 7	
8 Amount subject to tax. Subtract line 7 from line 6	8	
9 Tax rate	9	.40
10 Tax due. Multiply line 8 by line 9	▶ 10	
11 Total tax due. Add lines 5 and 10	▶ 11	
12 Penalties	▶ 12	
13 Interest	▶ 13	
14 Total due. Add lines 11 through 13	▶ 14	

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

Signature of paid preparer

Social Security number

Date

☐ Fill in if self-employed

Employer ID number

Firm name (or yours if self-employed) and address

City/Town

State

Zip

File this return with payment in full to: **Massachusetts Department of Revenue, PO Box 7022, Boston, MA 02204.** Make check or money order payable to Commonwealth of Massachusetts.

STAPLE CHECK HERE



September 30, 2013

Record of cigars and smoking tobacco purchased, imported, manufactured or acquired in Massachusetts.

**Wholesale
purchase price***

[illegible]

Total. Enter this amount on line 1 of Form Cigar-2. (Attach this schedule.).....

*If a manufacturer, the price set for cigars, or, if no price has been set, the wholesale value of the cigars. If a cigar distributor who is not a manufacturer, the price at which the distributor purchased the cigars.



September 30, 2013

**Wholesale
purchase price***

[illegible]

Total. Enter this amount on line 1 of Form Cigar-2. (Attach this schedule.).....

*If a manufacturer, the price set for cigars, or, if no price has been set, the wholesale value of the cigars. If a cigar distributor who is not a manufacturer, the price at which the distributor purchased the cigars.



Massachusetts Department of Revenue
Schedule B
Cigar and Smoking Tobacco Excise

Record of non-taxable cigars and smoking tobacco sold to licensed distributors or to the federal government or exported out of Massachusetts, and cigars and smoking tobacco returned to the manufacturer or distributor.

Name Account ID number For quarter ending (mm/yyyy)

Cigars and smoking tobacco sold to licensed distributors

Invoice date (mm/dd/yyyy)	Invoice number	Name	Street address	City	State	Zip	Wholesale purchase price*

Cigars and smoking tobacco exported out of Massachusetts

Invoice date (mm/dd/yyyy)	Invoice number	Name	Street address	City	State	Zip	Wholesale purchase price*

Cigars and smoking tobacco returned to manufacturer or distributor. Attach documentation.

Invoice date (mm/dd/yyyy)	Invoice number	Name	Street address	City	State	Zip	Wholesale purchase price*

Cigars and smoking tobacco sold to the federal government

Invoice date (mm/dd/yyyy)	Invoice number	Name	Street address	City	State	Zip	Wholesale purchase price*

Total. Add wholesale purchase price from all lines above. Enter total on line 2 of Form Cigar-2. (Attach Schedule B to the return.)

*If a manufacturer, the price set for cigars, or, if no price has been set, the wholesale value of the cigars. If a cigar distributor who is not a manufacturer, the price at which the distributor purchased the cigars, taking into account any early payment discount.



Taxpayer name

Account ID number

For quarter ending

September 30, 2013

Schedule RYO-2. Roll-your-own tobacco. Cigar and smoking tobacco excise RYO purchaed, acquired or shipped into Mass.

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.mass.gov/dor. Manufacturers listed on the TPM Directory are Participating Manufacturers, unless "NPM" appears next to the manufacturer's name. **Products not listed on the TPM Directory may not be legally sold in Massachusetts.**

Resident cigar distributors: Report below your purchases of RYO tobacco, including the name of the manufacturer, brand name, name of supplier (if applicable), date RYO was imported into Massachusetts and the total ounces of RYO purchased. Do not include RYO tobacco where the excise was paid by another distributor or the RYO product was non-taxable, for example, shipped out of state or sold to the federal government.

Nonresident cigar distributors: Report below the amount of RYO tobacco purchased that you imported into Massachusetts and paid the excise on, including the name of the manufacturer, brand name, name of supplier (if applicable), date RYO was imported into Massachusetts and the total ounces of RYO purchased.

For more information on the definition of "cigar distributor", see TIR 08-17.

Part 1. Participating manufacturers

Name of manufacturer	Brands	Name of supplier	Dates RYO was imported into Mass. (mm/dd/yyyy)	Total ounces of RYO purchased*

Part 1 total

Part 2. Non-participating manufacturers. For all RYO brands other than those named above.

Name of manufacturer	Brands	Name of supplier	Dates RYO was imported into Mass. (mm/dd/yyyy)	Total ounces of RYO purchased*

Part 2 total

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

A signed Schedule RYO-2 must be filed with Form Cigar-2, 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

Signature of paid preparer

Social Security number

Date

☐ Fill in if self-employed

Employer ID number

Firm name (or yours if self-employed) and address

City/Town

State

Zip



Form Cigar-2 Instructions

Cigar distributors (see definition below and TIR 08-17) must file a return with the Massachusetts Department of Revenue (DOR) for each calendar quarter by the 20th day following the end of each quarter along with a check or money order payable to the Commonwealth of Massachusetts. Taxpayers must file a return even if no tax is due. All required schedules must be attached for the return to be considered a complete return. Due dates for the return are as follows:

Quarter ending	Due date
March 31	April 20
June 30	July 20
September 30	October 20
December 31	January 20

Mail to: **Massachusetts Department of Revenue, PO Box 7022, Boston, MA 02204.**

Definitions

Cigar. A roll of tobacco wrapped in leaf tobacco or in any substance containing tobacco, but does not include a cigarette or a so-called "little cigar." Since July 1, 2008, "little cigars" have been considered cigarettes in Massachusetts.

Wholesale price

1. In the case of a manufacturer, the price set for the cigars, or, if no price has been set, the wholesale value of the cigars;
2. In the case of a cigar distributor who is not a cigar manufacturer, the price at which the cigar distributor purchased the cigars, taking into account any early payment discount; or
3. In the case of a cigar retailer or a consumer, the price at which the retailer or consumer purchased the cigars, taking into account any early payment discount.

Cigar distributor

1. Any person who imports, or causes to be imported, cigars into Massachusetts for sale;
2. Any person who manufactures cigars in Massachusetts; or
3. Any person, within or without the Commonwealth, whom the Commissioner of Revenue authorizes to file returns and pay the excise on cigars that the person sells, ships or delivers to any person in Massachusetts.

Line instructions

Amended Return

If you need to change a line item on your return, complete a new return with the corrected information and fill in the "Amended Return" oval. Generally, an amended return must be filed within three years of the date that your original return was filed.

By filling in the amended return oval, you are giving your consent for the Commissioner of Revenue to act upon your amended return after six months from the date of filing. If you choose not to consent, you must do so in writing and attach it to this amended return. If you do not consent, any requested reduction in tax will be deemed denied at the expiration of six months from the date of filing.

If you are disputing an assessment resulting from an audit, or are requesting an abatement of penalties, do not file an amended return. Rather, you must file a Form ABT, Application for Abatement. Visit mass.gov/dor/amend for additional information about filing an amended return, or filing an application for abatement.

Check box if you are no longer in business and this return is a final return or if you are filing an amended return.

Line 1. Resident distributors. Enter from Schedule A-1, for the period July 1, 2013 through July 30, 2013, the wholesale purchase price of cigars and smoking tobacco purchased, imported, manufactured or acquired in Massachusetts.

Nonresident distributors. Enter from Schedule A-2, for the period July 1, 2013 through July 30, 2013, the wholesale purchase price of cigars and smoking tobacco imported into Massachusetts.

Line 2. Enter from Schedule B, for the period July 1, 2013 through July 30, 2013, the wholesale purchase price of non-taxable cigars and smoking tobacco sold to licensed distributors or to the federal government or exported out of Massachusetts, and cigars and smoking tobacco returned to the manufacturer or distributor.

Line 3. Amount subject to tax. Subtract line 2 from line 1.

Line 4. Tax rate .30.

Line 5. Total tax due. Multiply line 3 by .30.

Line 6. Resident distributors. Enter from Schedule A-1, for the period July 31, 2013 through September 30, 2013, the wholesale purchase price of cigars and smoking tobacco purchased, imported, manufactured or acquired in Massachusetts.

Nonresident distributors. Enter from Schedule A-2, for the period July 31, 2013 through September 30, 2013, the wholesale purchase price of cigars and smoking tobacco imported into Massachusetts.

Line 7. Enter from Schedule B, for the period July 31, 2013 through September 30, 2013, the wholesale purchase price of non-taxable cigars and smoking tobacco sold to licensed distributors or to the federal government or exported out of Massachusetts, and cigars and smoking tobacco returned to the manufacturer or distributor.

Line 8. Amount subject to tax. Subtract line 7 from line 6.

Line 9. Tax rate .40.

Line 10. Tax due. Multiply line 8 by .40.

Line 11. Total tax due. Add lines 5 and 10.

Line 12. Penalties for failure to file or pay when the tax is due.

Line 13. Interest for late payment of the total tax due

Line 14. Total due. Add lines 11 through 13. Make check or money order payable to Commonwealth of Massachusetts.

Return must be signed by an authorized officer.



A signed Schedule RYO-2 must be filed with every return.

You are required to complete Schedule RYO-2 and attach it to Form Cigar-2. Because RYO is considered to be a “cigarette” for purposes of the Tobacco Master Settlement Agreement (MSA), it is important that every taxpayer submit an accurate, complete, and signed Schedule with every return, even if it did not purchase any RYO in the preceding quarter. Only brands of RYO included in the Tobacco Product Manufacturer Directory (the Directory), which can be found on the Department’s website at www.mass.gov/dor, may be legally sold in Massachusetts. A taxpayer’s failure to file, complete, or sign a Schedule or its listing on the Schedule of a brand of RYO not included in the Directory may result in the imposition of penalties by the Department or an inquiry from the Office of the Massachusetts Attorney General, which enforces compliance with the MSA in Massachusetts. If you need further information, call the Cigarette and Tobacco Excise Unit at 617-887-5090.