



Massachusetts Department of Revenue

Form CT-1

Resident Stamper's Monthly Tax Stamp and Cigarette Return

This return must be filed on or before the 20th day of each calendar month for the preceding month. A signed Schedule CT-NPM must be attached with this return.

Name of licensee License number Account ID number

Name of contact person Tax filing period (mm/yyyy)

Mailing address

City/Town State Zip

Phone number

Fill in if:
Amended return (see "Amended Return" on page 2) Final return

Unaffixed Massachusetts cigarette tax stamps at face value

1 Inventory at beginning of month
2 Purchased or otherwise acquired
3 Add lines 1 and 2
4 Subtract inventory at end of month:
Number of stamps: 20s @ tax rate =
Number of stamps: 25s @ tax rate =
Total inventory at end of month
5 Stamps applied to unstamped cigarettes. Subtract line 4 from line 3.

Report of unstamped cigarettes. Effective July 1, 2008 little cigars are taxed as cigarettes. Enter number of 20s and 25s cigarettes.

Include cigarettes with stamps from other states.

6 Inventory at beginning of month
7 Cigarettes purchased or otherwise acquired (from Schedule A)
8 Add lines 6 and 7
9 Inventory at end of month (from Schedule CT-1E)
10 Unstamped cigarettes to be accounted for. Subtract line 9 from line 8

Declaration

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

Print name of licensee Signature Date

Print name of preparer Signature Date

File this return and payment in full to: Massachusetts Department of Revenue, PO Box 7004, Boston, MA 02204. Make check payable to the Commonwealth of Massachusetts.

STAPLE CHECK HERE



Name of licensee

License number

Account ID number

Accounting of unstamped cigarettes. Effective July 1, 2008 little cigars are taxed as cigarettes.

11 Sales to U.S. agencies (from Schedule CT-1B)	11	<input type="text"/>
12 Sales and transfers outside of Massachusetts (from Schedule CT-1C)	12	<input type="text"/>
13 Sales of unstamped cigarettes within Massachusetts (from Schedule D)	13	<input type="text"/>
14 Unstamped cigarettes stamped by you. Divide line 5 by \$. per cigarette	14	<input type="text"/>
15 Unstamped cigarettes accounted for. Add lines 11 through 14	15	<input type="text"/>
16 Variance. Subtract line 10 from line 15	16	<input type="text"/>
17 Tax due for cigarettes. Multiply line 16 by \$. per cigarette	17	<input type="text"/>
18 Total number of miscellaneous unstamped cigarettes sold in Massachusetts	18	<input type="text"/>
19 Amount payable for miscellaneous unstamped cigarettes sold in Massachusetts. Multiply line 18 by	19	<input type="text"/>
20 Total amount payable for cigarettes. Add lines 17 and 19	20	<input type="text"/>
21 Total purchase price of smokeless tobacco sold in Massachusetts		
		<input type="text"/> × <input type="text"/> %
22 Total tax due. Add lines 20 and 21	22	<input type="text"/>
23 Penalties	23	<input type="text"/>
24 Interest	24	<input type="text"/>
25 Total due and payable with this return. Add lines 22 through 24	25	<input type="text"/>
26 Number of little cigars stamped for month	26	<input type="text"/>

Purchase of cigarettes from non-participating manufacturers (NPM)

27 Fill in if you purchased cigarettes from NPM (attach signed Schedule CT-NPM)

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.

