



Massachusetts Department of Revenue
Form CT-10
Cigarette Excise Return

This return must be filed on or before the 20th day of each calendar month for the preceding month.

Trade name	License number
Mailing address	
City/Town	State Zip
Phone number	Tax filing period (mm/yyyy)
Fill in if: <input type="radio"/> Amended return (see "Amended Return" below)	

Cigarettes sold. Enter number of tax-paid cigarettes.

If you are a vending machine operator, enter number of machines on location

1 Inventory at beginning of month	1	<input style="width:100px" type="text"/>
2 Purchased or acquired during month	2	<input style="width:100px" type="text"/>
3 Add lines 1 and 2	3	<input style="width:100px" type="text"/>
4 Inventory at end of month	4	<input style="width:100px" type="text"/>
5 Total number of cigarettes sold in Massachusetts during month. Subtract line 4 from line 3	5	<input style="width:100px" type="text"/>

Important Notice

Only those wholesalers and vending machine operators whose entire purchases and inventory of cigarettes are Massachusetts tax paid may file monthly on this form. The Form CT-10 may be used and filed in lieu of Form CT-1. If you purchased cigarettes from a manufacturer or you made sales to U.S. agencies or sales or transfers out of Massachusetts, you must complete Form CT-1 and attach thereto all pertinent schedules called for on such form. Violation of the provisions of M.G.L. chapters 62C and 64C may result in suspension or revocation of your vending machine operator's cigarette license (or wholesaler's cigarette sub-jobbers license) to sell cigarettes and/or criminal prosecution.

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.

Declaration

The undersigned certifies under the penalties of perjury that all items and statements herein contained are true and accurate in every particular.

Print name of licensee	Signature	Date
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Mail this form to: **Massachusetts Department of Revenue, PO Box 7004, Boston, MA 02204.**