

## Form CT-11B Non-Stamper Cigarette Excise Return (for transactions occurring between July 1, 2008 and June 30, 2013)

Rev. 7/13

Massachusetts **Department of** 

Revenue

nis return is due on or before the 20th day of the month following the close of each calendar quar une			Social Security number	
dress				
//Town			State	Zip
710WII			State	Διμ
on-Massachus	etts Stamped Cigarette	Purchases. Docum	entation must be provided	d upon request.
Date of	Name of seller,		a. Number of	b. Cigarette excise paid to another jurisdiction
purchase	city and state	Brand name	cartons purchased	(if any; see instructions)
Total				
igarette Excise	<u>.</u>			
•	om line 1, column a		9	,
	cise rate (\$25.10 per carton)			
· ·	cise. Multiply line 2 by line 3			
· ·	paid to another state. Enter the amount fron			
· ·	te excise due. Subtract line 5 from line 4. N	•		
•				
	s 6 through 8			
eclaration				
Coluitation				
	of perjury that this return has been exa	mined by me and to the bes	t of my knowledge and	belief is a true, correct

Return and payment are due on or before the 20th day of the month following the close of the calendar quarter. Mail to: Massachusetts Department of Revenue, PO Box 7004, Boston, MA 02204. Make check or money order payable to: Commonwealth of Massachusetts.

### Form CT-11B Instructions

#### **General Information**

Form CT-11B must be filed by any person who, on or after July 1, 2008, purchases for use in Massachusetts, or takes possession in Massachusetts of, cigarettes acquired from any source, whether or not located in Massachusetts, that do not bear a stamp that reads "Massachusetts Tax Paid Cigarettes." Cigarettes, including little cigars, that are offered for sale at retail from sources outside Massachusetts, including out-of-state retailers and Internet and mail order retailers, often do not bear a Massachusetts cigarette excise stamp.

**Note:** Form CT-11 must be used to report transactions occurring before July 1, 2008. Form CT-11C must be used to report transactions occuring on or after July 1, 2013.

This return with payment is due on or before the 20th day of the month following the close of any calendar quarter that you purchased or took possession of cigarettes without a Massachusetts stamp. For the calendar quarter of January through March this return is due on or before April 20. For the calendar quarter of April through June this return is due on or before July 20. For the calendar quarter of July through September this return is due on or before October 20. For the calendar quarter of October through December this return is due on or before January 20 of the following year.

# Cigarette Excise Paid to Another Jurisdiction

Generally, anyone who pays cigarette excise to another state or territory of the United States on cigarettes subject to the Massachusetts cigarette excise is entitled to a credit against the Massachusetts cigarette excise. The amount of this credit is limited to the cigarette excise paid to another jurisdiction, or \$25.10 per carton, whichever is less. If you do not know if the cigarettes you purchased bore the stamp of a jurisdiction other than Massachusetts, or if you need to know the excise rate in another jurisdiction, you should contact your cigarette vendor.

#### **Penalties and Interest**

Penalties are imposed for late filing of a return and late payment on a return. The late filing penalty is calculated at a rate of 1% of the tax due per month, up to a maximum of 25%. The late payment penalty is calculated at a rate of 1% of the tax due per month, up to a maximum of 25%. Interest is charged on underpayments and late payments of tax. Willful evasion of taxes is a felony punishable by a fine of up to \$100,000, or imprisonment of up to five years or both. Anyone who signs a return or statement under the penalties of perjury that he/she does not believe to true and correct as to every material matter is guilty of a felony, punishable by a fine of up to \$100,000, or imprisonment of up to three years or both.

If you have any questions about this form or the Massachusetts cigarette excise, contact the Massachusetts Department of Revenue's Cigarette Excise Unit at (617) 887-5090.

Sign and date this form. Make checks payable to: Commonwealth of Massachusetts. Mail to: Massachusetts Department of Revenue, PO Box 7004, Boston, MA 02204.