



Form CT-11C
Non-Stamper Cigarette Excise Return
 (for transactions occurring after September 30, 2013)

Rev. 12/13
Massachusetts
Department of
Revenue

This return is due on or before the 20th day of the month following the close of each calendar quarter. For the quarter ending

Name	Social Security number	For the quarter ending	
Address	City/Town	State	Zip

Non-Massachusetts Stamped Cigarette Purchases. Documentation must be provided upon request.

Date of purchase	Name of seller, city and state	Brand name	a. Number of cartons purchased	b. Cigarette excise paid to another jurisdiction (if any; see instructions)
1 Total			1	

Cigarette Excise

2 Total cartons purchased from line 1, column a	2	
3 Massachusetts cigarette excise rate (\$35.10 per carton)	3	35.10
4 Massachusetts cigarette excise. Multiply line 2 by line 3	4	
5 Credit for cigarette excise paid to another state. Enter the amount from line 1, col. b	5	
6 Net Massachusetts cigarette excise due. Subtract line 5 from line 4. Not less than "0"	6	
7 Penalties	7	
8 Interest	8	
9 Total amount due. Add lines 6 through 8	9	

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	Date
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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-11C Instructions

General Information

Form CT-11C must be filed by any person who, on or after July 1, 2013, 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 and Form CT-11B must be used to report transactions occurring between July 1, 2008 and June 30, 2013. Also, there is a specific Form CT-11C that must be used for transactions occurring for the quarter ending September 30, 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 \$35.10 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 be 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.