



Name _____ Social Security number _____

Address

City/Town

State

Zip

Non-Massachusetts Cigar Purchases. Documentation must be provided upon request.

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

Cigar Excise

2	Total purchased from line 1, column a	2	
3	Massachusetts cigar excise rate (40%)	3	40%
4	Massachusetts cigar excise. Multiply line 2 by line 3	4	
5	Credit for cigar excise paid to another jurisdiction. Enter the amount from line 1, col. b	5	
6	Net Massachusetts cigar 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 _____

Print name

Date _____

Return and payment are due on or before the 20th day of the month following the close of the calendar quarter. For the fastest response time, file and pay electronically through MassTaxConnect at mass.gov/masstaxconnect. If filing on paper, sign and date this form, make checks payable to Commonwealth of Massachusetts and mail to Massachusetts Department of Revenue, PO Box 7004, Boston, MA 02204.

Form CT-12 Instructions

General Information

Form CT-12 must be filed by any person who purchases for use in Massachusetts, or takes possession of in Massachusetts, cigars acquired from any source, whether or not located in Massachusetts, including cigars that are offered for sale at retail from sources outside Massachusetts, including out-of-state retailers and internet and mail order retailers.

This return with payment of any amount due 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 the cigars. For the calendar quarter 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.

Cigar Excise Paid to Another Jurisdiction

Generally, anyone who pays the cigar excise to another state or territory of the United States on cigars subject to the Massachusetts cigar excise is entitled to a credit against the cigar excise. The amount of this credit is limited to the cigar excise paid to another jurisdiction, or 40 percent, whichever is less. If you need to know the excise rate in another jurisdiction, you should contact your cigar 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 every month until the return is filed at a rate of $\frac{1}{2}\%$ of the tax due per month every month until the amount due is paid, 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 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 cigar excise, contact the Massachusetts Department of Revenue's Cigarette Excise Unit at (617) 887-5090.

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