



Massachusetts Department of Revenue

Form CTS-1NR

Non-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.

Name of licensee License number Account ID number
Mailing address
City/Town State Zip
Phone number Tax filing period (mm/yyyy)
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 stamped cigarettes. Effective July 1, 2008 little cigars are taxed as cigarettes.

Enter number of 20s and 25s cigarettes.
6 Inventory of Massachusetts stamped cigarettes at beginning of month.
7 Unstamped cigarettes stamped by you. Divide line 5 by per cigarette
8 Cigarettes purchased bearing Massachusetts stamps
9 Total. Add lines 6 through 8
10 Inventory of Massachusetts stamped cigarettes at end of month
11 Number of Massachusetts stamped cigarettes sold during month. Subtract line 10 from line 9.
12 Total number of Massachusetts stamped cigarettes sold in Massachusetts from your invoices (from Sched. CTS-1C)
13 Subtract line 12 from line 11. If underaccounted for, go to line 14.
14 Amount payable for Massachusetts stamped cigarettes. Multiply line 13 by

STAPLE CHECK HERE

Declaration

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

Name of licensee Signature of person authorized to sign Date

Mail this return and payment in full to: Massachusetts Department of Revenue, PO Box 7004, Boston, MA 02204.



Name of licensee

License number

Account ID number

Report of unstamped cigarettes sold in Massachusetts

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

15 Total number of miscellaneous unstamped cigarettes sold in Massachusetts. **15**

16 Amount payable for miscellaneous unstamped cigarettes sold in Massachusetts.
 Multiply line 15 by **16**

17 Amount payable for cigarettes. Add lines 14 and 16 **17**

18 Total purchase price of smokeless tobacco sold in Massachusetts
 × % **18**

19 Total tax due. Add lines 17 and 18 **19**

20 Penalties **20**

21 Interest. **21**

22 Total due and payable with this return. Add lines 19 through 21 **22**

23 Number of little cigars stamped for month **23**

Purchase of cigarettes from non-participating manufacturers (NPM)

24 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.