



Massachusetts Department of Revenue

Form CTS-8

Record of Cigarette and Smokeless Tobacco Sales or Disposition

This form, along with payment of tax due, is due 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)

Quantity of cigarettes in package

a. Number of packages	b. Tax per package	c. Total col. a x col. b
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1 For packages of 20	1	
2 For packages of 25	2	
3 For packages of []	3	
4 For packages of []	4	
5 Total tax on cigarettes. Add col. c of lines 1 through 4	5	

	a. Purchase price	b. Tax rate	c. Total col. a x col. b
6 Total purchase price of smokeless tobacco sold in Massachusetts	6		.90
7 Total purchase price of cigars and smoking tobacco sold in Massachusetts	7		.30
8 Total tax due. Add col. c of lines 5 through 7.....	8		
9 Penalties.....	9		
10 Interest.....	10		
11 Total due and payable with this return. Add lines 8 through 10	11		

General Information

This return must be filed by all manufacturers, transportation companies and unclassified acquirers and such other persons as the Commissioner may authorize to sell unstamped cigarettes, smokeless tobacco, cigars and smoking tobacco in the Commonwealth of Massachusetts.

File this return with payment in full to: **Massachusetts Department of Revenue, PO Box 7004, Boston, MA 02204**. Make check or money order payable to Commonwealth of Massachusetts.

STAPLE CHECK HERE

Declaration

Under the penalties of perjury, I declare that the following is a true and correct statement of all sales and other disposition of cigarettes within the Commonwealth of Massachusetts during the above-named month.

Signature

Title

Date