



Form CTS-8C
**Untaxed Cigarette, Smokeless Tobacco,
Cigar and Smoking Tobacco Return**
(for transactions occurring on or after July 31, 2013)

Rev. 7/13

**Massachusetts
Department of
Revenue**

Name of taxpayer	License number (if applicable)	Social Security number
Mailing address	City/Town	State Zip
Phone number	For month and year	

	a. Number of packages	b. Tax per package	c. Total col. a \times col. b
1 For packages of 20 cigarettes	1	\$3.51	
2 For packages of 25 cigarettes	2	\$4.3875	
3 Total tax on cigarettes. Add col. c of lines 1 and 2			3

	a. Purchase price	b. Tax rate	c. Total col. a \times col. b
4 Total purchase price of smokeless tobacco sold or acquired in Massachusetts. Multiply col. a by col. b	4	2.10	
5 Total purchase price of cigars and smoking tobacco sold or acquired in Massachusetts. Multiply col. a by col. b	5	.40	
6 Total tax due. Pay with this return. Add col. c of lines 3 through 5			6

Declaration

The undersigned certifies under the penalties of perjury that all lines and statements herein contained or upon schedules attached hereto are true and accurate in every particular.

Signature	Title	Date
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General Information

This return must be filed by a) all transportation companies and such other persons as the Commissioner may authorize to sell unstamped cigarettes, including little cigars and cigarettes bearing a stamp of another state, and untaxed smokeless tobacco, cigars and smoking tobacco in the Commonwealth of Massachusetts, and b) all persons who acquire untaxed smokeless tobacco, cigars and smoking tobacco in the Commonwealth of Massachusetts. Include with this return payment for the tax due on or before the 20th day of the month covering the preceding month. Massachusetts residents who acquire unstamped cigarettes must file Form CT-11, available on DOR's website at www.mass.gov/dor. Mail to: **Massachusetts Department of Revenue, PO Box 7004, Boston, MA 02204.**

Note: Form CTS-8A must be used to report transactions occurring before July 1, 2008 and Form CTS-8B must be used to report transactions occurring between July 1, 2008 and July 30, 2013.