



# Cigarette Tax Return Filing Instructions

**Note:** A Cigarette Tax return must be filed monthly, even if there is no tax due.

**Step 1:** Gather all of your required documentation to complete the return.

**Step 2:** Log into your [Revenue Online](#) account and Click on the “Cigarette” Account.

**Step 3:** File/Amend a return

- a. To file a new return, click “File Return”.
- b. To amend a previously filed return, click on the filing period (e.g. 10/31/2018), then “File or Amend a Return”, and then “Amend Return.”

**Step 4:** On Lines 1-5, enter the total amount of cigarette stamps purchased during the month for each stamp type, as shown on your Cigarette Tax Shipment Advices (invoices) issued with your cigarette stamp orders. For example, when filing a July cigarette return, report all stamp orders from invoices dated July 1 through July 31. See the table below for a description of each stamp type.

Stamp Type	Description	Sales Unit	Unit Price
121	20 count fuson padded sheets	3,750 per pad	\$3,150.00
122	20 count fuson	30,000 per box	\$25,200.00
126	20 count fuson wide	3,750 per box	\$3,150.00
123	25 count fuson 10 across	7,200 per box	\$7,560.00
124	20 count fuson 12 across	7,200 per pad	\$7,560.00

1. 20 Count Stamp Sheet Purchases (stamp type 121 totals)	<input type="text" value="0.00"/>
2. 20 Count Stamp Roll Purchases (stamp type 122 totals)	<input type="text" value="0.00"/>
3. 20 Count Wide Stamp Sheet Purchases (stamp type 126 totals)	<input type="text" value="0.00"/>
4. 25 Count Stamp 10 Across Purchases (stamp type 123 totals)	<input type="text" value="0.00"/>
5. 25 Count Stamp 12 Across Purchases (stamp type 124 totals)	<input type="text" value="0.00"/>

**Step 5: Manufacturers Only.** Enter tax for sample and test panel cigarettes on Line 9.

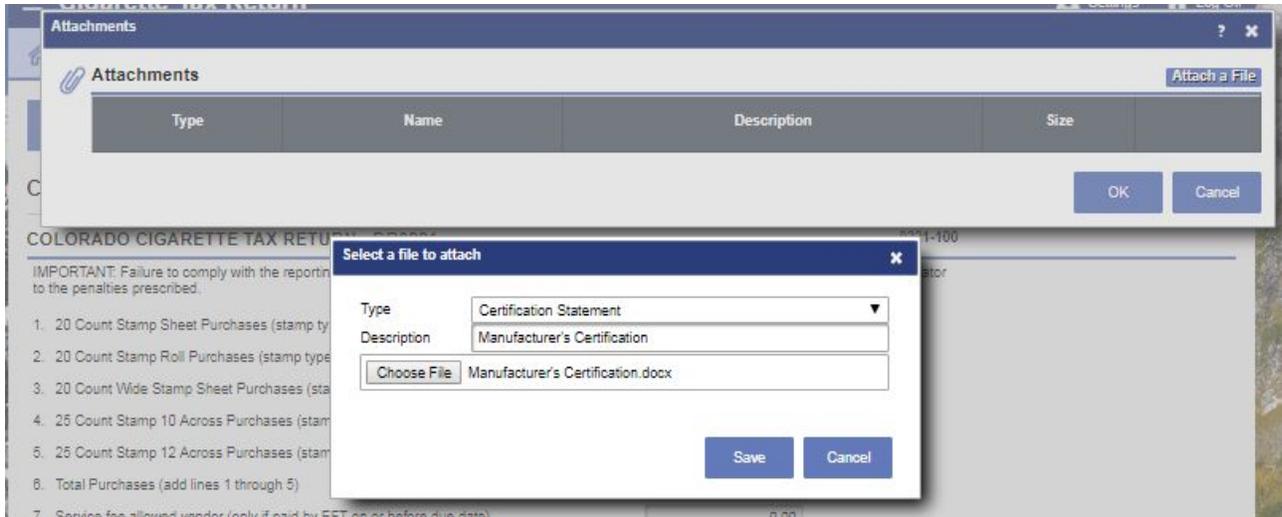
9. Sample and test panel packs (Manufacturers Only)	<input type="text" value="0.00"/>
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**Step 6: If you returned stamped cigarette packs to the manufacturer, multiply the total number of returned stamped packs by \$0.84 for each 20 count pack, and \$1.05 for each 25 count pack, and enter the amount on Line 11. You must attach the original manufacturer’s certification or affidavit of the returned merchandise to claim this credit.**

11. Credit for returned stamps. Original manufacturer’s statement or affidavit of returned merchandise must be attached

840.00 Attachments  
You must add an attachment.



**Step 7: Line 12 automatically calculates 0.9524% for the discount taken on the returned stamps. If you did not take the discount on the original stamp purchases, Revenue Online allows you to adjust this amount by checking the box to the right.**

12. Discount taken on returned stamps (.9524% of line 11)

0.00  Check to adjust

**Step 8: Once finished with your return, click Next.**



**Step 9: Click Submit, enter your password, and then click OK.**

**Payments are required to be made by EFT.**

**An email will be sent confirming receipt of your return.**