



# Form Cigar-1 Cigar and Smoking Tobacco Excise Tax Return

2005  
Massachusetts  
Department of  
Revenue

This return, together with payment in full, is due on or before the 20th day of the month following the close of the quarter.

Taxpayer name	Federal Identification number	For the quarter ending	
Street address	City/Town	State	Zip

## Excise on Cigars and Smoking Tobacco

<b>1</b> Amount paid to acquire:		
<b>a</b> Cigars to be sold at retail	▶ <b>1a</b>	
<b>b</b> Roll-your-own tobacco (attach Schedule RYO)	▶ <b>1b</b>	
<b>c</b> Other tobacco (including pipe tobacco)	▶ <b>1c</b>	
<b>d</b> Total amount paid. <i>Add lines 1a through 1c</i>	<b>1d</b>	
<b>2</b> Tax rate	<b>2</b>	.30
<b>3</b> Tax. <i>Multiply line 1d by line 2</i>	▶ <b>3</b>	
<b>4</b> Credit for cigar excise previously paid on return:		
<b>a</b> Cigars to be sold at retail	▶ <b>4a</b>	
<b>b</b> Roll-your-own tobacco (attach Schedule RYO)	▶ <b>4b</b>	
<b>c</b> Other tobacco (including pipe tobacco)	▶ <b>4c</b>	
<b>d</b> Total amount of credit. <i>Add lines 4a through 4c</i>	<b>4d</b>	
<b>5</b> Total tax due. <i>Subtract line 4d from line 3</i>	▶ <b>5</b>	
<b>6</b> Penalties	▶ <b>6</b>	
<b>7</b> Interest	▶ <b>7</b>	
<b>8</b> Total due	▶ <b>8</b>	

## Declaration

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

Signature of authorized officer	Date	Phone number	
Preparer's signature	Social Security number	Date	<input type="checkbox"/> Check if self-employed      Employer Identification number
Firm name (or yours, if self-employed) and address	City/Town	State	Zip

Mail to: **Mass. Department of Revenue, PO Box 7004, Boston, MA 02204.** Make check or money order payable to: **Commonwealth of Massachusetts.**



# Schedule RYO Roll-Your-Own Tobacco

**Massachusetts  
Department of  
Revenue**

Name \_\_\_\_\_ Social Security or Federal Identification number \_\_\_\_\_ For quarter ending \_\_\_\_\_

## Part 1. Participating Manufacturers

Name of manufacturer	Dates RYO was purchased	Total ounces of RYO purchased
Daughters & Ryan		
Japan Tobacco		
King Maker Marketing Inc.		
Lane Limited		
MacBaren Tobacco Co.		
SEITA		
Wind River		
<b>1. Total</b>		

## Part 2. Non-Participating Manufacturers. For all RYO brands other than those named above.

Name of manufacturer	Name of wholesaler	Dates RYO was purchased	Total ounces of RYO purchased
<b>2. Total</b>			

The number of ounces of RYO purchased can be determined by multiplying the number of containers purchased by the ounces per container.

Brand and manufacturer information for RYO that may be legally sold in Massachusetts after August 4, 2004 is available at [www.dor.state.ma.us/cigarette/pdfs/tpm.pdf](http://www.dor.state.ma.us/cigarette/pdfs/tpm.pdf).

**A signed Schedule RYO must be filed with Form Cigar-1, even if no RYO was purchased in the relevant period.**

## 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 of authorized officer \_\_\_\_\_ Date \_\_\_\_\_ Phone number \_\_\_\_\_

Preparer's signature \_\_\_\_\_ Social Security number \_\_\_\_\_ Date \_\_\_\_\_  Check if self-employed \_\_\_\_\_ Employer Identification number \_\_\_\_\_

Firm name (or yours, if self-employed) and address \_\_\_\_\_ City/Town \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_