



# Form Cigar-2 Cigar and Smoking Tobacco Excise Return

**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

Check if:  Out of business  Amended return

## Excise on Cigars and Smoking Tobacco

<b>1</b> Amount paid for cigars and smoking tobacco purchased, imported, manufactured or acquired in Massachusetts (from Schedule A-1 or Schedule A-2). Attach signed Schedule RYO-2. . . . .	<b>▶ 1</b>	
<b>2</b> Non-taxable sales from Schedule B . . . . .	<b>▶ 2</b>	
<b>3</b> Amount subject to tax. Subtract line 2 from line 1 . . . . .	<b>3</b>	
<b>4</b> Tax rate . . . . .	<b>4</b>	.30
<b>5</b> Total tax due. Multiply line 3 by line 4 . . . . .	<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  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 7022, Boston, MA 02204.** Make check or money order payable to: **Commonwealth of Massachusetts.**



Schedule A-1  
Cigar and Smoking Tobacco Excise  
Resident Distributor

Massachusetts  
Department of  
Revenue

Record of cigars and smoking tobacco purchased, imported, manufactured or acquired in Massachusetts.

Name Federal Identification number Quarter ending

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Street address City/Town State Zip

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Date received	From whom purchased or acquired	Invoice number	Wholesale purchase price*

**Total.** Enter this amount on line 1 of Form Cigar-2. (Attach Schedule A-1 to the return.) .....

\*If a manufacturer, the price set for cigars, or, if no price has been set, the wholesale value of the cigars; if a cigar distributor who is not a manufacturer, the price at which the distributor purchased the cigars.





**Schedule RYO-2**  
**Roll-Your-Own Tobacco**  
 Cigar and Smoking Tobacco Excise  
 RYO Purchased, Acquired or Shipped into Massachusetts

**Massachusetts**  
**Department of**  
**Revenue**

Name \_\_\_\_\_ Federal Identification number \_\_\_\_\_ For quarter ending \_\_\_\_\_

Brand and manufacturer information for RYO that may be legally sold in Massachusetts after August 4, 2004 is available on the TPM Directory at [www.mass.gov/dor](http://www.mass.gov/dor). Manufacturers listed on the TPM Directory are Participating Manufacturers, unless "NPM" appears next to the manufacturer's name. **Products not listed on the TPM Directory may not be legally sold in Massachusetts.**

**Resident cigar distributors:** Report below your purchases of RYO tobacco, including the name of the manufacturer, brand name, name of supplier (if applicable), date RYO was imported into Massachusetts and the total ounces of RYO purchased. Do not include RYO tobacco where the excise was paid by another distributor or the RYO product was non-taxable, for example, shipped out of state or sold to the federal government.

**Nonresident cigar distributors:** Report below the amount of RYO tobacco purchased that you imported into Massachusetts and paid the excise on, including the name of the manufacturer, brand name, name of supplier (if applicable), date RYO was imported into Massachusetts and the total ounces of RYO purchased.

For more information on the definition of "cigar distributor", see [TIR 08-17](#).

**Part 1. Participating Manufacturers**

Name of manufacturer	Brands	Name of supplier	Dates RYO was imported into MA	Total ounces of RYO purchased
<b>Part 1 total</b> .....				

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

Name of manufacturer	Brands	Name of supplier	Dates RYO was imported into MA	Total ounces of RYO purchased
<b>Part 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.

**A signed Schedule RYO-2 must be filed with Form Cigar-2, 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
Firm name (or yours, if self-employed) and address	City/Town	State
		Zip

Check if self-employed      Employer Identification number



# Form Cigar-2 Instructions Cigar and Smoking Tobacco Excise Return

Massachusetts  
Department of  
Revenue

Cigar distributors (see definition below and [TIR 08-17](#)) must file a return with the Massachusetts Department of Revenue (DOR) for each calendar quarter by the 20th day following the end of each quarter along with a check or money order payable to the Commonwealth of Massachusetts. Taxpayers must file a return even if no tax is due. All required schedules must be attached for the return to be considered a complete return. Due dates for the return are as follows:

Quarter ending	Due date
March 31	April 20
June 30	July 20
September 30	October 20
December 31	January 20

Mail to: **Massachusetts Department of Revenue, PO Box 7022, Boston, MA 02204.**

## Definitions

**Cigar.** A roll of tobacco wrapped in leaf tobacco or in any substance containing tobacco, but does not include a cigarette or a so-called "little cigar." Since July 1, 2008, "little cigars" have been considered cigarettes in Massachusetts.

## Wholesale Price

1. In the case of a manufacturer, the price set for the cigars, or, if no price has been set, the wholesale value of the cigars;
2. In the case of a cigar distributor who is not a cigar manufacturer, the price at which the cigar distributor purchased the cigars; or
3. In the case of a cigar retailer or a consumer, the price at which the retailer or consumer purchased the cigars.

## Cigar Distributor

1. Any person who imports, or causes to be imported, cigars into Massachusetts for sale;
2. Any person who manufactures cigars in Massachusetts; or
3. Any person, within or without the Commonwealth, whom the Commissioner of Revenue authorizes to file returns and pay the excise on cigars that the person sells, ships or delivers to any person in Massachusetts.

## Line Instructions

Check box if you are no longer in business and this return is a final return or if you are filing an amended return.

**Line 1. Resident distributors.** Enter from Schedule A-1 the wholesale purchase price of cigars and smoking tobacco purchased, imported, manufactured or acquired in Massachusetts.

**Nonresident distributors.** Enter from Schedule A-2 the wholesale purchase price of cigars and smoking tobacco imported into Massachusetts.

**Line 2.** Enter from Schedule B the wholesale purchase price of non-taxable cigars and smoking tobacco sold to licensed distributors or to the federal government or exported out of Massachusetts, and cigars and smoking tobacco returned to the manufacturer or distributor.

**Line 3.** Amount subject to tax. Subtract line 2 from line 1.

**Line 4.** Tax rate .30.

**Line 5. Total tax due.** Multiply line 3 by .30.

**Line 6.** Penalties for failure to file or pay when the tax is due.

**Line 7.** Interest for late payment of the total tax due

**Line 8. Total due.** Add lines 5, 6 and 7. Make check or money order payable to Commonwealth of Massachusetts.

Return must be signed by an authorized officer.

## A signed Schedule RYO-2 must be filed with every return.

You are required to complete Schedule RYO-2 and attach it to Form Cigar-2. Because RYO is considered to be a "cigarette" for purposes of the Tobacco Master Settlement Agreement (MSA), it is important that every taxpayer submit an accurate, complete, and signed Schedule with every return, even if it did not purchase any RYO in the preceding quarter. Only brands of RYO included in the Tobacco Product Manufacturer Directory (the Directory), which can be found on the Department's website at [www.mass.gov/dor](http://www.mass.gov/dor), may be legally sold in Massachusetts. A taxpayer's failure to file, complete, or sign a Schedule or its listing on the Schedule of a brand of RYO not included in the Directory may result in the imposition of penalties by the Department or an inquiry from the Office of the Massachusetts Attorney General, which enforces compliance with the MSA in Massachusetts. If you need further information, call the Cigarette Excise Unit at 617-887-5090.



# Schedule B Cigar and Smoking Tobacco Excise

**Massachusetts  
Department of  
Revenue**

Record of non-taxable cigars and smoking tobacco sold to licensed distributors or to the federal government or exported out of Massachusetts, and cigars and smoking tobacco returned to the manufacturer or distributor.

Name	Federal Identification number	Quarter ending
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**Cigars and smoking tobacco sold to licensed distributors**

Invoice date	Invoice number	Name	Street address	City	State	Zip	Wholesale purchase price*

**Cigars and smoking tobacco exported out of Massachusetts**

Invoice date	Invoice number	Name	Street address	City	State	Zip	Wholesale purchase price*

**Cigars and smoking tobacco returned to manufacturer or distributor.** Attach documentation.

Invoice date	Invoice number	Name	Street address	City	State	Zip	Wholesale purchase price*

**Cigars and smoking tobacco sold to the federal government**

Invoice date	Invoice number	Name	Street address	City	State	Zip	Wholesale purchase price*

**Total.** Add wholesale purchase price from all lines above. Enter total on line 2 of Form Cigar-2. (Attach Schedule B to the return.) .....

\*If a manufacturer, the price set for cigars, or, if no price has been set, the wholesale value of the cigars; if a cigar distributor who is not a manufacturer, the price at which the distributor purchased the cigars.