

2018 CIGARETTE FLOOR TAX RETURN
WHOLESALEERS, RETAILERS, VENDING MACHINE OPERATORS AND STREET VENDORS

Due Date: October 21, 2018
 Instructions on Reverse Side

Name	FEIN#	D.C. Cigarette License #	
Street Address	City	State	Zip Code

Under penalties of law, I declare that I have examined this return and, to the best of my knowledge, it is correct.

	Description of Package Size	(A) Quantity on Hand as of Oct. 1, 2018	(B) Floor Stock Conversion Rate/ Additional Tax	(C) Computed Tax Column (A) x (B)
1	Half cases of 300 packs of 20's		\$600.00 per half case	\$
2	Full cartons of 10 packs of 20's		\$20.00 per carton	\$
3	Full cartons of 10 packs of 25's		\$25.00 per carton	\$
4	Full cartons of 8 packs of 25's		\$20.00 per carton	\$
5	Loose packs of 20's		\$2.00 per pack	\$
6	Loose packs of 25's		\$2.50 per pack	\$
7	Half cases of 240 packs of 10/25's		\$600.00 per half case	\$
8	Half cases of 240 packs of 8/25's		\$600.00 per half case	\$
9	Loose tax stamps – 20's		\$2.00 per stamp	\$
10	Loose tax stamps – 25's		\$2.50 per stamp	\$
11a	Number of packs of 20's in Vending Machines		\$2.00 per pack	\$
11b	Number of packs of 25's in Vending Machines		\$2.50 per pack	\$
11c	Number of Vending Machines (Alternate Method)		\$1,000.00 per machine	\$
12	Total Tax Due			\$

Print Name

Business Phone Number

Signature

Title

Date

INSTRUCTIONS

Effective October 1, 2018, cigarette excise tax will increase from \$0.125 to \$0.225 per cigarette. As a result, the cigarette excise tax will increase from \$2.50 to \$4.50 per package of 20 cigarettes. The surtax remains \$.44 cents per package of 20 cigarettes. The combined cigarette excise tax per package of 20 cigarettes as of October 1, 2018 is \$4.94.

Check any Applicable Category:

- Retail Dealer and Street Vendor – Complete lines 1 through 8 and line 12
- Wholesaler – Complete lines 1 through 10 and line 12
- Vending Machine Operator – (see B below) Complete lines 1, 2, 11a, 11b, and 12 or complete lines 1, 2, 11c and 12.
- Retailer Dealer with Vending Machines - Complete lines 1 through 8, 11a, 11b, and 12 or lines 1 through 8, 11c, and 12.

- A. Inventory all District of Columbia stamped cigarettes and/or loose tax stamps on hand beginning on October 1, 2018 (include warehouse, racks, and vending machines, if applicable). If this is a consolidated return, include a summary report of each subsidiary inventory subject to the cigarette floor tax.
- B. Vending machine operators can either inventory all machines and enter the tax on lines 11a and 11b or use the “alternate method” fixed rate (\$180.00) per machine on line 11c. A list of vending machine locations must accompany this return.
- C. Multiply the quantity on hand (A) by the additional tax (B) for each applicable line item. Enter the result in the “Computed Tax” column (C). Total lines and enter the sum on line 12, total tax due.
- D. Make your check or money order payable to “DC Treasurer” (No Cash). Mail your payment and this tax return by October 21, 2018 in the enclosed envelope to the Office of Tax and Revenue, Audit Division, Tobacco Tax Enforcement Unit, P.O. Box 556, Washington, DC 20044. You must file a return even though you have no taxes to report.
- E. Failure to file this return and pay the floor tax due by October 21, 2018, will result in the imposition of penalties and interest and may result in criminal prosecution and suspension or revocation of your license. The penalty for failure to file a return on time or failure to pay any tax when due is an additional 5 percent per month not to exceed 25 percent of the tax due. The interest is computed from the due date of the tax return until the day the tax is paid. The rate is 10 percent per year compounded daily.
- F. Direct questions to the Customer Service Administration at (202) 727-4829.