



JOHN ELIAS BALDACCI  
GOVERNOR

STATE OF MAINE  
MAINE REVENUE SERVICES  
24 STATE HOUSE STATION  
AUGUSTA, MAINE  
04333-0024

ADMINISTRATIVE & FINANCIAL SERVICES

RYAN LOW  
COMMISSIONER

MAINE REVENUE SERVICES

JEROME D. GERARD  
ACTING EXECUTIVE DIRECTOR

## **IMPORTANT NOTICE TO ALL TOBACCO DISTRIBUTORS SMOKELESS TOBACCO EXCISE TAX RATE CHANGES EFFECTIVE JULY 1, 2009**

Prior to July 1, 2009, Tobacco Distributors were required to report Maine tobacco excise tax at the rate of 78% of the purchase price on all smokeless tobacco products that were not purchased from another licensed Maine Tobacco Distributor. It is not necessary to report tobacco products purchased from another licensed Maine Tobacco Distributor. A list of Maine Tobacco Distributors can be found at <http://www.maine.gov/revenue/othertaxes/tobacco/ListTobDist.htm>.

Beginning July 1, 2009, Tobacco Distributors will be required to remit Maine tobacco excise tax on smokeless tobacco based on weight, rather than on the purchase price. The size of the consumer package determines the method of computing the excise tax due.

- For smokeless tobacco packaged for sale to the consumer in a package that **contains less than 1 ounce of tobacco**, the rate is \$2.02 per package.
- For smokeless tobacco packaged for sale to the consumer in a package that **contains 1 ounce or more of tobacco per package**, the tax rate is \$2.02 per ounce, prorated. For example, if a consumer package weighs 3.24 ounces, the tax would be determined by multiplying \$2.02 by 3.24, for a tax due of \$6.54.

**These changes apply to all purchases made on or after July 1, 2009.**

The Maine Tobacco Products Tax Return has been updated to reflect these changes. A sample copy of the form has been included with this mailing. The July 2009 return your business receives will use this new format. A blank copy will also be posted to the Maine Revenue Service web site <http://www.maine.gov/revenue/othertaxes/tobacco/tobacco.htm> near the July 1, 2009 effective date.

Please contact Maine Revenue Services if you have questions or require additional information or assistance by calling 207-624-9609 between the hours of 8:00 am and 5:00 pm weekdays, except Holidays. You may also go to the Maine Revenue Services website at <http://www.state.me.us/revenue> or send an e-mail to [fuel.tax@maine.gov](mailto:fuel.tax@maine.gov).

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## Maine Revenue Services Tobacco Products Tax Return



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\*0919000\*

Registration No.

Period Begin

Period End

Due Date

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### 1. Entity Information

**Use this area only to report changes in your business**

2. **OUT OF BUSINESS?** Check here , return permit to Bureau and complete information at right. Date closed: \_\_\_\_\_
3. **OWNERSHIP CHANGE?** If you have changed ownership, indicate the date when this occurred here \_\_\_\_\_ and check the type of change below.
- Incorporated  Partner added or dropped
- Other (explain on reverse)
- Sold to \_\_\_\_\_
4. **NAME CHANGE?** Attach explanation to this return.

**ADDRESS CHANGE?:** If your address above is incorrect, please make the appropriate changes to the preprinted address.

**Do Not Use Red Ink!**

<b>Smoking Tobacco</b>	Total Wholesale Price from Sch A	1. _____	Tax @ 20%	1A. _____
<b>Smokeless Tobacco</b>	Total Number of Containers from Sch B	2. _____	Tax @ \$2.02 per pkg	2A. _____
	Total Number of Ounces from Sch C	3. _____	Tax @ \$2.02 per ounce	3A. _____
<b>Total Due</b>	Total Tax	Add lines 1A through 3A		4. _____
<b>Credits</b>	Credit Carry Forward From Prior Period	5. _____		
<b>Amount Due</b>	Line 4 less line 5. Use line 7 if the result is a credit amount.			6. _____
<b>Credit Due</b>	If Line 4 less line 5 is a credit amount, enter the amount to the right. If you wish a refund rather than a carry forward to the next period, check here <input type="checkbox"/>			7. _____



Mail To:  
Maine Revenue Service  
P.O. Box 9119  
Augusta, ME 04332-9119

Signature/Title

Print Name

Date

Phone #

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