



DEPARTMENT OF REVENUE
BUREAU OF BUSINESS TRUST FUND TAXES
PO BOX 280910
HARRISBURG, PA 17128-0910

7910011102

CONSUMER CIGARETTE
USE/EXCISE TAX RETURN
FOR CIGARETTES
PURCHASED
AFTER JAN. 7, 2004
THROUGH OCT. 31, 2009



Purchaser's Information

Form with fields: Last Name, First Name, MI, Suffix, Address Line 1, Address Line 2, City, State, ZIP Code

Social Security Number

- -

Department Use Only
Discovery Case Number

PART 1

Cigarette Excise Tax Calculation

Table with 4 columns: Website or Name of Business From Which Cigarettes Were Purchased, Brand, Date of Purchase (MM/DD/YYYY), Number of Cartons. Rows A through E.

If additional space is needed, download an additional form at www.revenue.state.pa.us or contact the Forms Ordering Message Service at 1-800-362-2050.

- 1. Add the number of cartons identified above and enter the total number of cartons purchased. 1 X 13.50
2. Multiply the total number of cartons purchased on Line 1 by \$13.50 and enter the total cigarette excise tax due. 2 \$

PART 2

Use Tax Calculation

- 3. Enter the total amount paid for the cartons of cigarettes purchased on Line 1. 3 \$
4. Add Lines 2 and 3. This is the amount used to calculate use tax. 4 \$
5. Enter 6 percent (0.06), unless you lived in Allegheny or Philadelphia County (See instructions.) 5 x %
6. Multiply the amount on Line 4 by the percentage on Line 5 and enter total use tax due. 6 \$

PART 3

Total Tax Due

- 7. Penalty (See instructions.) 7 \$
8. Interest (See instructions.) 8 \$
9. Add Lines 2, 6, 7 and 8 and enter the total due. 9 \$

PART 4

Make check or money order payable to: PA Department of Revenue. Mail completed form with check or money order to the address listed above.

Signature

I declare that this form is correct and complete to the best of my knowledge and belief.
Signature Date Daytime Phone Number

PART 5

OFFICIAL USE ONLY



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FILING INSTRUCTIONS

Part 1: Purchaser's Information

Print or type your Name, Address, City, State, ZIP Code and Social Security number.

Part 2: Cigarette Excise Tax Calculation

Purchased From: Enter the website or name of business from which the cigarettes and/or little cigars were purchased.

Brand: List the full brand name of cigarettes purchased. Do not break down into subcategories, such as regular, menthol, light, etc.

Date of Purchase: Enter the date each carton was purchased.

Number of Cartons: Enter the number of cartons purchased.

Line 1.

Enter the total number of cartons purchased.

Line 2.

Multiply the total cartons from Line 1 by the cigarette tax rate and enter the amount. The rate is \$13.50 per carton for purchases made after Jan. 7, 2004, through Oct. 31, 2009.

Part 3: Use Tax Calculation

Line 3.

Enter the total amount paid for all the cartons of cigarettes purchased on Part 2, Line 1.

Line 4.

Add Lines 2 and 3 and enter the total.

Line 5.

Enter the use tax percentage. Enter 6 percent (0.06), unless you lived in Allegheny or Philadelphia County when you bought the cigarettes. If you lived in Philadelphia County and made purchases before Oct. 8, 2009, enter 7 percent (0.07); if you lived in Philadelphia County and made purchases on or after Oct. 8, 2009, enter 8 percent (0.08); if you lived in Allegheny County, enter 7 percent (0.07).

Line 6.

Multiply Line 4 by Line 5 and enter the total. This is the total amount of use tax.

Part 4: Total Tax Due

Line 7.

Calculate the penalty by using the total of Lines 2 and 6 multiplied by the penalty rate. The penalty rate is 5 percent of the total tax due for each month or fraction of a month for which the tax remains unpaid. Place this total on Line 7.

Line 8.

Calculate the interest using the total of Lines 2 and 6 multiplied by number of days late multiplied by the daily interest rate. Place this total on Line 8. The daily interest rate schedule REV-1611 is available at www.revenue.state.pa.us, under Forms and Publications.

Line 9.

Add Lines 2, 6, 7 and 8. This is the combined total of cigarette excise tax, use tax, penalty and interest due to the Department of Revenue.

Part 5: Signature

Sign, date and include a daytime telephone number.

Make check or money order payable to: PA Department of Revenue

Mail the completed form along with check or money order to:

**PA DEPARTMENT OF REVENUE
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PO BOX 280910
HARRISBURG, PA 17128-0910**

INFORMATION

Who must file a Commonwealth of Pennsylvania Consumer Cigarette Excise Tax Return, REV-791?

Any person who purchases cigarettes not bearing the PA cigarette tax stamp – whether purchased over the Internet, via mail-order catalogs, or from cigarette retailers located outside PA – and brings the cigarettes into PA for consumption, owes the Department of Revenue cigarette excise tax and use tax. PA Law permits possession of one carton of unstamped cigarettes at a time; however, you are still responsible for the tax due. Form REV-791 is used for the purpose of calculating the tax due and to remit payment due. **Possessing more than one carton of unstamped cigarettes is a violation of law and may result in criminal prosecution.** If you purchased cigarettes or little cigars on or after Nov. 1, 2009, please use form REV-793.

What is the tax rate?

Cigarette excise tax is based on a rate of \$13.50 a carton for cigarettes purchased after Jan. 7, 2004, through Oct. 31, 2009. An additional use tax is due on the selling price (which includes the excise tax) for cigarettes used or consumed in PA at a rate of 6 percent; 7 percent if you lived in Allegheny County or if you lived in Philadelphia County and made purchases before Oct. 8, 2009. If you lived in Philadelphia County and made purchases on or after Oct. 8, 2009, the rate is 8 percent.

What is the deadline for filing this form?

REV-791 must be completed and returned along with a check or money order for payment of both cigarette excise tax and use tax at the end of the month following the month of purchase. For example, if you purchase a carton of cigarettes March 28th, you must remit to the department, cigarette excise tax and use tax by April 30th.

What if I fail to file and pay the tax I owe?

Any person who willfully evades the payment of PA cigarette tax may be subject to criminal prosecution and possible fine.

How do I obtain forms?

To request additional copies of REV-791:

- Visit our website at www.revenue.state.pa.us, under Forms and Publications, or;
- Call our toll free 24-hour Forms Ordering Message Service at 1-800-362-2050.

What if I have questions?

- Visit our website at www.revenue.state.pa.us and visit on the Online Customer Service Center.