



BUREAU OF BUSINESS TRUST FUND TAXES  
PO BOX 280909  
HARRISBURG, PA 17128-0909

**CONSUMER TOBACCO PRODUCTS USE/EXCISE  
TAX RETURN FOR TOBACCO PRODUCTS  
PURCHASED ON OR AFTER OCTOBER 1, 2016**

**Purchaser's Information**

PART 1  
Last Name First Name MI Suffix Social Security Number  
OR Business Name EIN  
Address Line 1 Reporting Month/Year (MM/YYYY)  
Address Line 2  
City State ZIP Code  
 Check here if you are a resident of Philadelphia

**Tobacco Products Excise Tax Calculation**

PART 2  
Table with columns: Website or Name of Business From Which Tobacco Products Were Purchased, Brand, Date of Purchase (MM/DD/YYYY), (A) Roll-Your-Own (RYO) Tobacco (Units less than 1.2 oz., Ounces 1.2 or greater), (B) Smokeless Tobacco (Units less than 1.2 oz., Ounces 1.2 or greater), (C) Purchase Price for E-Cigarettes/E-Cigarette Products. Includes a Total row.

See Instructions on back for tax rates.

Total:

If additional space is needed, download an additional form at [www.revenue.pa.gov](http://www.revenue.pa.gov).

- 1. Multiply total number of RYO tobacco units from Column A1 by the tax rate and enter total tobacco products excise tax due. 1 \$
- 2. Multiply total number of RYO tobacco ounces from Column A2 by the tax rate and enter total tobacco products excise tax due. 2 \$
- 3. Multiply total number of Smokeless tobacco units from Column B1 by the tax rate and enter total tobacco products excise tax due. 3 \$
- 4. Multiply total number of Smokeless tobacco ounces from Column B2 by the tax rate and enter total tobacco products excise tax due. 4 \$
- 5. Multiply purchase price of E-cigarettes/E-cigarette products by the tax rate and enter total tobacco products excise tax due. 5 \$
- 6. Add Lines 1, 2, 3, 4 and 5. Enter the total Tobacco Products Excise tax due. 6 \$

**Use Tax Calculation**

PART 3  
7. Enter the total amount paid for purchases of tobacco products listed above from Columns A1, A2, B1, B2 and C. 7 \$  
8. Add Lines 6 and 7. This is the amount used to calculate Use Tax. 8 \$  
9. Enter 6 percent (0.06); unless you lived in Allegheny County enter 7 percent (0.07), or Philadelphia enter 8 percent (0.08). 9 x %  
10. Multiply the amount on Line 8 by the percentage on Line 9 and enter total Use Tax due. 10 \$

**Total Tax Due**

PART 4  
11. Penalty (see instructions). 11 \$  
12. Interest (see instructions). 12 \$  
13. Add Lines 6, 10, 11 and 12 and enter the Total Tax due. 13 \$  
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**

PART 5  
I declare that this form is correct and complete to the best of my knowledge and belief.  
Signature Date Daytime Phone Number



## FILING INSTRUCTIONS

### Part 1: Purchaser's Information

Print or type your Name, Address, City, State, ZIP Code and Social Security Number or EIN and Reporting Month/Year. Check the box if you are a resident of Philadelphia.

### Part 2: Tobacco Products Excise Tax Calculation

**Purchased From:** Enter the website or name of business from which the tobacco products were purchased.

**Brand:** List the full brand name of tobacco products purchased. Do not break down into subcategories.

**Date of Purchase:** Enter the date each tobacco product was purchased.

**(A) Roll-Your-Own Tobacco (RYO):** Enter the amount of RYO purchased.

**Line 1.** Multiply the total number of RYO units less than 1.2 oz. purchased from column A1 by the tax rate that applies from the chart below. Enter the total tobacco products excise tax due.

**Line 2.** Multiply the total number of RYO ounces, 1.2 or greater, purchased from column A2 by the tax rate that applies from the chart below. Enter the total tobacco products excise tax due.

**(B) Smokeless Tobacco:** Enter the amount of smokeless tobacco purchased.

**Line 3.** Multiply the total number of Smokeless Tobacco units less than 1.2 oz. purchased from column B1 by the tax rate that applies from the chart below. Enter the total tobacco products excise tax due.

**Line 4.** Multiply the total number of Smokeless Tobacco ounces, 1.2 or greater, purchased from column B2 by the tax rate that applies from the chart below. Enter the total tobacco products excise tax due.

**(C) E-Cigarettes/E-Cigarette Products:** Enter the purchase price of E-cigarettes/E-Cigarette Products.

**Line 5.** Enter the purchase price of E-Cigarettes/E-Cigarette Products and multiply by the tax rate that applies from the chart below.

**Line 6.** Add lines 1, 2, 3, 4 and 5 and enter the total. This is the total amount of tobacco products excise tax due.

Other Tobacco Products	Tax Rates	
Roll-Your-Own	Units less than 1.2 oz.	\$0.66
	Ounces 1.2 or greater	\$0.55
Smokeless Tobacco	Units less than 1.2 oz.	\$0.66
	Ounces 1.2 or greater	\$0.55
E-Cigarettes	Purchase Price	40%

### Part 3: Use Tax Calculation

**Line 7.** Enter the total amount paid for all RYO Tobacco, Smokeless Tobacco and E-Cigarettes purchased on Part 2, Columns A1, A2, B1, B2 and C.

**Line 8.** Add Lines 6 and 7 and enter the total.

**Line 9.** Enter the use tax percentage as indicated on the form.

**Line 10.** Multiply Line 8 by Line 9 and enter the total. This is the total amount of use tax due.

### Part 4: Total Tax Due

**Line 11.** Calculate the penalty by multiplying the total tobacco products excise tax due from Line 6 by the penalty rate of 5% per month or fraction of a month for which the tax remains unpaid with no maximum penalty. Calculate the penalty by multiplying the total use tax due from Line 10 by the penalty rate of 5% per month or fraction of a month for which the tax remains unpaid with a maximum penalty of 25%.

**Line 12.** Calculate the interest using the total of Lines 6 and 10 multiplied by number of days late multiplied by the daily interest rate. Place this total on Line 12. The daily interest rate schedule REV-1611 is available at [www.revenue.pa.gov](http://www.revenue.pa.gov), under Forms and Publications.

**Line 13.** Add Lines 6, 10, 11 and 12. This is the combined total of Tobacco Products 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, BUREAU OF BUSINESS TRUST FUND TAXES, PO BOX 280909, HARRISBURG, PA 17128-0909

## INFORMATION

### Who must file a Commonwealth of Pennsylvania Consumer Tobacco Products Excise Tax Return, REV-1809?

Any person who purchases tobacco products using the Internet, via mail order catalogs, or from persons or business without a Pennsylvania tobacco products license, owes the Department of Revenue Tobacco Products Excise Tax and Use Tax.

### What is the definition of Tobacco Products?

The definition of tobacco products includes the following: periques, granulated, plug cut, crimp cut, ready rubbed and other smoking tobacco, roll-your-own tobacco, snuff, dry snuff, snuff flour, cavendish, plug and twist tobacco, fine-cut and other chewing tobaccos, shorts, refuse scraps, clippings, cuttings and sweepings of tobacco and other kinds of forms of tobacco, prepared in such a manner as to be suitable for chewing or ingesting or for smoking in a pipe or otherwise, or both for chewing and smoking, including e-cigarettes.

### What is the deadline for filing this form?

REV-1809 Tax and Use Tax is due at the end of the month following the month of purchase. For example: If you purchase tobacco products on March 28th, you must remit to the Department, Tobacco Products 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 Tobacco Products Tax may be subject to criminal prosecution and possible fine.

### How do I obtain forms?

To request additional copies of REV-1809:

- Visit our Web site at [www.revenue.pa.gov](http://www.revenue.pa.gov), 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 Web site at [www.revenue.pa.gov](http://www.revenue.pa.gov) and click on the Online Customer Service Center.