



**CONSUMER CIGARETTE
 USE/EXCISE TAX RETURN**

SECTION I PURCHASER INFORMATION

Reporting Period (Month/Year)	SSN or EIN	<input type="checkbox"/> Check here if you are a resident of Philadelphia		
Last Name	First Name	MI	Suffix	
Business Name				
Mailing Address				
City			State	ZIP Code

SECTION II CIGARETTE EXCISE TAX CALCULATION (Attach additional sheets as needed)

WEBSITE OR NAME OF BUSINESS FROM WHICH CIGARETTES AND/OR LITTLE CIGARS WERE PURCHASED	BRAND	DATE OF PURCHASE	NUMBER OF CARTONS		NUMBER OF LITTLE CIGAR STICKS (C)
			PACKS OF 20 (A)	PACKS OF 25 (B)	
TOTALS					

- Multiply total number of cartons from Cloumn A by the tax rate and enter total cigarette excise tax due1. \$ _____
- Multiply total number of cartons from Cloumn B by the tax rate and enter total cigarette excise tax due2. \$ _____
- Multiply total number of little cigar sticks from Cloumn C by the tax rate and enter total cigarette excise tax due3. \$ _____
- Add Lines 1, 2 and 3. Enter the total Cigarettes Excise tax due4. \$ _____

SECTION III USE TAX CALCULATION

- Enter the total amount paid for purchases of cigarette and/or little cigars listed above from Columns A, B and C5. \$ _____
- Add Lines 4 and 5. This is the amount used to calculate Use Tax6. \$ _____
- Enter 6 percent (0.06); unless you lived in Allegheny County enter 7 percent (0.07), or Philadelphia enter 8 percent (0.08) ...7. x _____ %
- Multiply the amount on Line 6 by the percentage on Line 7 and enter total Use Tax due8. \$ _____

SECTION IV TOTAL TAX DUE

- Penalty (see instructions)9. \$ _____
- Interest (see instructions)10. \$ _____
- Add Lines 4, 8, 9 and 10 and enter the Total Tax Due11. \$ _____

SECTION V CERTIFICATION

Under penalties of perjury, I verify I examined this report, and to the best of my knowledge it is true, correct and complete. I also verify such information is taken from the books and records of the business for which this return is filed.

Signature of Owner/Officer	Title	Telephone Number	Date
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Instructions for Form REV-793

Consumer Cigarette Use/Escise Tax Return

REV-793 IN (SU) 07-20

GENERAL INFORMATION

WHO MUST FILE

Any person who purchases cigarettes and/or little cigars 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 and/or little cigars 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 and/or little cigars at a time, however, you are still responsible for the tax due. Form REV-793 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.

FILING DEADLINE

REV-793 Tax and Use Tax at the end of the month following the month of purchase. For example: If you purchase a carton of cigarettes and/or little cigars 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

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

HOW TO OBTAIN FORMS

To request additional copies of REV-793:

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

ADDITIONAL QUESTIONS

- Visit our Web site at www.revenue.pa.gov and click on the Online Customer Service Center.

LINE INSTRUCTIONS

SECTION I

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.

SECTION II

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 and/or little cigars 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

Multiply the total number of cartons purchased from Column A by the tax rate that applies from the chart below. Enter the total cigarette excise tax due.

LINE 2

Multiply the total number of cartons purchased from Column B by the tax rate that applies from the chart below. Enter the total cigarette excise tax due.

LINE 3

Multiply the total number of unstampable little cigar sticks purchased from Column C (do not include little cigars in packs of 20-25 already entered in Columns A and B), by the tax rate that applies from the chart below. Enter the total cigarette excise tax due.



IMPORTANT: See chart at end of instructions for tax rate calculations.

LINE 4

Add Lines 1, 2 and 3 and enter the total. This is the total amount of cigarette excise tax due.

SECTION III

USE TAX CALCULATION

LINE 5

Enter the total amount paid for all cartons of cigarettes, little cigars and unstampable little cigar sticks purchased on Part 2, Columns A, B and C.

LINE 6

Add Lines 4 and 5 and enter the total.

LINE 7

Enter the use tax percentage as indicated on the form.

LINE 8

Multiply Line 6 by Line 7 and enter the total. This is the total amount of use tax due.

SECTION IV**TOTAL TAX DUE****LINE 9**

Calculate the penalty by multiplying the total cigarette excise tax due from Line 4 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 8 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 10

Calculate the interest using the total of Lines 4 and 8 multiplied by number of days late multiplied by the daily interest rate. Place this total on Line 10. The daily interest rate schedule REV-1611 is available at www.revenue.pa.gov, under Forms and Publications.

LINE 11

Add Lines 4, 8, 9 and 10. This is the combined total of Cigarette Excise Tax, Use Tax, Penalty and Interest due to the Department of Revenue.

SECTION V**CERTIFICATION**

Sign, date and include a daytime telephone number.



IMPORTANT: 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
PO BOX 280909
HARRISBURG PA 17128-0909**

CARTONS/LITTLE CIGAR STICKS	TAX RATES
Packs of 20 (2.60 x 10)	\$16.00
Packs of 25 (3.25 x 10)	\$20.00
Sticks	\$0.08
Philadelphia 20 (4.60 x 10)	\$36.00
Philadelphia 25 (5.75 x 10)	\$57.50
Sticks	\$0.18