

**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 (B)
			PACKS OF 20 (A)	
<b>TOTALS</b>				

- Multiply total number of cartons from Column A by the tax rate and enter total cigarette excise tax due ..... 1. \$ \_\_\_\_\_
- Multiply total number of little cigar sticks from Column B by the tax rate and enter total cigarette excise tax due ..... 2. \$ \_\_\_\_\_
- Add Lines 1 and 2. Enter the total Cigarettes Excise tax due ..... 3. \$ \_\_\_\_\_

**SECTION III USE TAX CALCULATION**

- Enter the total amount paid for purchases of cigarette and/or little cigars listed above from Columns A and B ..... 4. \$ \_\_\_\_\_
- Add Lines 3 and 4. This is the amount used to calculate Use Tax ..... 5. \$ \_\_\_\_\_
- Enter 6 percent (0.06); unless you lived in Allegheny County enter 7 percent (0.07), or Philadelphia enter 8 percent (0.08) ... 6. x \_\_\_\_\_ %
- Multiply the amount on Line 5 by the percentage on Line 6 and enter total Use Tax due ..... 7. \$ \_\_\_\_\_

**SECTION IV TOTAL TAX DUE**

- Add Lines 3 and 7 and enter the Total Tax Due ..... 8. \$ \_\_\_\_\_

**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/Excise Tax Return

REV-793 IN (SU) 01-22

### 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, Cigarette Excise Tax and Use Tax are due 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](http://www.revenue.pa.gov) 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](http://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 unstampable little cigar sticks purchased from Column B (do not include little cigars in packs of 20 already entered in Columns A), 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 3

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

#### SECTION III

#### USE TAX CALCULATION

#### LINE 4

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

**LINE 5**

Add Lines 3 and 4 and enter the total.

**LINE 6**

Enter the use tax percentage as indicated on the form.

**LINE 7**

Multiply Line 5 by Line 6 and enter the total. This is the total amount of use tax due.

**SECTION IV****TOTAL TAX DUE****LINE 8**

Add Lines 3 and 7. This is the combined total of Cigarette Excise Tax and Use Tax 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**

<b>CARTONS/LITTLE CIGAR STICKS</b>	<b>TAX RATES</b>
Packs of 20 (2.60 x 10)	\$26.00
Sticks	\$0.13
Philadelphia 20 (4.60 x 10)	\$46.00
Sticks	\$0.23