



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

CONSUMER CIGARETTE USE/EXCISE TAX RETURN

Purchaser's Information

Form with fields: Last Name, First Name, MI, Suffix, Social Security Number, OR Business Name, EIN, Address Line 1, Address Line 2, Reporting Month/Year (MM/YYYY), City, State, ZIP Code, and a checkbox for Philadelphia resident.

Cigarette Excise Tax Calculation

Table with columns: Website or Name of Business, Brand, Date of Purchase, Number of Cartons (Packs of 20, Packs of 25), Number of Little Cigar Sticks. Includes a Total row and instructions on back for tax rates.

- 1. Multiply total number of cartons from Column A by the tax rate and enter total cigarette excise tax due. 1 \$
2. Multiply total number of cartons from Column B by the tax rate and enter total cigarette excise tax due. 2 \$
3. Multiply total number of little cigar sticks from Column C by the tax rate and enter total cigarette excise tax due. 3 \$
4. Add Lines 1, 2 and 3. Enter the total Cigarettes Excise tax due. 4 \$

Use Tax Calculation

- 5. Enter the total amount paid for purchases of cigarette and/or little cigars listed above from Columns A, B and C. 5 \$
6. Add Lines 4 and 5. This is the amount used to calculate Use Tax. 6 \$
7. 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 %
8. Multiply the amount on Line 6 by the percentage on Line 7 and enter total Use Tax due. 8 \$

Total Tax Due

- 9. Penalty (see instructions). 9 \$
10. Interest (see instructions). 10 \$
11. Add Lines 4, 8, 9 and 10 and enter the Total Tax due. 11 \$
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.



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: 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.

Cartons/Little Cigar Sticks	Tax Rates	
	After August 1, 2016	From August 1, 2009 to July 31, 2016
Packs of 20 (2.60 x 10)	\$26.00	\$16.00
Packs of 25 (3.25 x 10)	\$32.50	\$20.00
Sticks	\$0.13	\$0.08
Philadelphia 20 (4.60 x 10)	\$46.00	\$36.00
Philadelphia 25 (5.75 x 10)	\$45.00	\$57.50
Sticks	\$0.23	\$0.18

Line 4. Add Lines 1, 2 and 3 and enter the total. This is the total amount of cigarette excise tax due.

Part 3: 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.

Part 4: 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.

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 Cigarette Excise Tax Return, REV-793?

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.

What is the deadline for filing this form?

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 Apr. 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-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.

What if I have questions?

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