COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF REVENUE

DAS 101 (7-02)
BUREAU OF BUSINESS TRUST FUND TAXES
MISCELLANEOUS TAX DIVISION

DEPT. 280909
HARRISBURG PA 17128-0909

DATE: July 2002

SUBJECT: Cigarette Dealer Floor Tax Return
REV-779

TO: All Inactive Cigarette Dealer Licensees

CIGARETTE TAX BULLETIN 02-09

On June 29, 2002 Governor Mark Schweiker signed into law HB 1848, PN 4197 raising the excise tax on a pack of 20 cigarettes from $.31 to $1.00 effective July 15, 2002, an increase of $.69 cents per pack. Cigarette tax on packs of 25 cigarettes will increase from $.3875 cents to $1.25 per pack, an increase of $.8625 per pack. The new cigarette tax rate applies to all floor stock and to all cigarettes in vending machines located within Pennsylvania on July 15, 2002.

The Department's records indicate that you have not renewed your Cigarette Dealer License. If you are no longer in business, please indicate the date you stopped selling cigarettes on the line below, sign and date this letter, and return it in the enclosed return envelope provided (E219).

If you have failed to renew your license and are still selling cigarettes you are subject to file the enclosed floor tax return and pay the floor tax due. You must also contact the Cigarette Licensing Unit at (717) 787 – 5757 **immediately** to renew your Cigarette Dealer License.

In order to properly report and remit the floor tax due on your cigarette inventory, it will be necessary to take an immediate physical inventory of all Pennsylvania stamped cigarettes held in your possession as of 12:01A.M. on July 15, 2002, and complete and file the enclosed Cigarette Dealer Floor Tax Return (REV-779) by the due date of October 15, 2002. Please refer to the filing instructions on the reverse side of the floor tax return. For your convenience, a cigarette inventory worksheet (DAS-99) has been provided.

The top portion of the enclosed return marked "Retain this copy for your records" is to be retained by the licensee for a period of three (3) years. **Detach the floor tax return coupon and send it, along with your floor tax payment, in the enclosed return envelope provided (E203).** Please make sure the Department of Revenue's return address appears in the window of the envelope. The Cigarette Dealer Floor Tax Return can be filed anytime after July 15, 2002, but must be submitted no later than October 15, 2002.

Failure to file a floor tax return and pay the floor tax due by October 15, 2002 will result in the imposition of penalties and interest and may result in criminal prosecution.

Cigarettes are no longer being sold as of _____.

SIGNATURE_____ DATE_____
My signature and date affirm that cigarettes are no longer being sold as of the date indicated.

Name Old License No.

Mailing Address Street City State Zip