

## IF YOU PURCHASED CIGARETTES FROM:



## YOU MAY OWE CIGARETTE TAX

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### DO YOU OWE PA CIGARETTE TAX?

If you purchased cigarettes out-of-state, over the Internet, by telephone or mail-order from vendors located outside of Pennsylvania and brought them into Pennsylvania, you could owe Cigarette and Use Taxes to the state. This also applies to cigarettes purchased from Native American Reservations.

**Important:** Federal law requires Internet and mail order catalog companies to report cigarette sales to state revenue authorities such as the PA Department of Revenue. The state can require you to pay the Cigarette Tax based on your out-of-state purchases.

### HOW DO YOU PAY CIGARETTE TAX?

You can report Cigarette Tax on a Consumer Cigarette Use/Excise Tax Return (REV-791). This form is available on the Department's Web site at [www.revenue.state.pa.us](http://www.revenue.state.pa.us). Cigarette Tax is due at the end of the month following the month the purchase was made.

### CIGARETTE TAXES BENEFIT PENNSYLVANIANS

Revenue generated from the Cigarette Tax goes to the Children's Health Insurance Program (CHIP) to provide health insurance to children of low-income families, to the state's Agricultural Conservation Easement Purchase Fund used to preserve farmland and to the Health Care Provider Retention Fund for malpractice insurance.

# **DON'T BE MISLED BY WEB SITES THAT SAY:**

## **CIGARETTES ARE TAX FREE**

### **KNOW THE LAW**

Pennsylvanians are limited by law to one carton of out-of state cigarettes (not bearing a genuine PA Cigarette Tax stamp on the bottom of the pack). However, the person who purchases the cigarettes is still responsible for paying the appropriate Cigarette and Use Taxes to the state Revenue Department.

Depending on the quantity of illegal cigarettes a person or retailer possesses, he or she could be charged with a summary, misdemeanor or felony offense and sentenced to fines and in some cases imprisonment.

### **KNOW WHAT YOU ARE BUYING**

If you purchase cigarettes over the Internet, you may not be getting the product that you are expecting. Purchasing cigarettes from licensed establishments in Pennsylvania ensures that the cigarettes are genuine and not counterfeit.

### **SUPPORT PA-BASED BUSINESSES**

Retailers who sell cigarettes bearing the appropriate Pennsylvania Cigarette Tax stamp are at a competitive disadvantage against retailers who do not. By enforcing the Cigarette Tax laws of the Commonwealth, the Department of Revenue is helping to ensure a level playing field among businesses.



**COMMONWEALTH OF PENNSYLVANIA  
DEPARTMENT OF REVENUE**