



Tax Declaration for Cigarettes

Period

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Year

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Tax Registration Number

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Step 1 - Enter your name and address

Address changes? Check box and write your corrected address below.

Last Name (Please print)

First

Middle Initial

Street Address (Include apartment number)

City

State

Zip code

Telephone Number

Step 2 - To avoid duplicate billing, please provide the purchase information

Company Name

Month of Purchase(s)

Invoice Number(s)

Step 3 - To calculate taxes due, please follow the steps below

Line #	Code				Tax Rate		Tax Due	
1.	Cigarette Tax (287)	Number of Cartons	<input type="text"/>	X	\$30.25	=	<input type="text"/>	
2.	Enter the amount of Tax Due from line 1							<input type="text"/>
3.	Total amount paid (including shipping and handling)							<input type="text"/>
4.	Add lines 2 and 3 to calculate the total Taxable Amount for sales/use tax							<input type="text"/>
5.	Sales/use tax owed (05) (46)	Location Code <input type="text"/>	enter the amount from line 4 <input type="text"/>	X	Total Tax Rate <input type="text"/>	=	<input type="text"/>	

Note: To determine the location code(s) and tax rate(s), use our Tax Rate Lookup Tool located on our web site at dor.wa.gov. See page two for complete instructions.

6. Total - Cigarette and Use Tax Due (add tax due from lines 1 and 5)

Step 4 - Payment information

Make check payable to: Department of Revenue

Mail declaration and check to: Department of Revenue
PO Box 47464
Olympia, WA 98504-7464

<p>DUE DATE Taxes are due within 72 hours of possession</p>
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Signature _____

Date _____

Make a Copy for Your Records

PLEASE NOTE: Taxes must be paid within 72 hours of possession.

Under state law, consumers are required to pay Washington taxes on cigarettes possessed in Washington. When you buy from a retailer in Washington, the taxes have been paid (as evidenced by the Washington State cigarette tax stamp). When you purchase cigarettes that do not bear the Washington State cigarette tax stamp, the cigarette tax and sales/use tax must be declared and paid.

Tax declarations and payments may be submitted online at dor.wa.gov.

- To file online:**
1. Log onto "My Account."
 2. Click on "List of Services."
 3. Under File and Pay Taxes, click on "Cigarette Tax."

Tax Rate per Carton of Cigarettes

- For purchases on or after May 1, 2010, the tax rate per carton is \$30.25.

Determine Location Code and Use Tax Rate

The rate of use tax is determined by the location where the item is first used in Washington. Normally, this will be the location of your residence.

- To determine the location code(s) and sales/use tax rate(s), use our Tax Rate Lookup Tool (GIS) located on our web site at dor.wa.gov. Enter the address for the location of first use in Washington, and click on "Search." The Tax Rate Lookup Tool will provide the location code and total tax rate. Enter this information on line 5, page 1.

Smoking Cessation Resources

Washington State Department of Health Tobacco Quit Line web site: quitline.com

If you have additional questions, please contact the Taxpayer Account Administration Division at (360) 705-6219.

To ask about the availability of this document in an alternate format, please call 360-705-6705. Teletype (TTY) users may use the WA Relay Service by calling 711.