

Form CT-11 Instructions

General Information

Form CT-11 must be filed by any person who purchases for use in Massachusetts, or takes possession in Massachusetts of, cigarettes acquired from any source, whether or not located in Massachusetts, that do not bear a stamp that reads "Massachusetts Tax Paid Cigarettes." Cigarettes that are offered for sale at retail from sources outside Massachusetts, including out-of-state retailers and Internet and mail order retailers, often do not bear a Massachusetts cigarette excise stamp.

Note: Form CT-11B must be used to report transactions occurring on or after July 1, 2008.

This return with payment is due on or before the 20th day of the month following the close of any calendar quarter that you purchased or took possession of cigarettes without a Massachusetts stamp. For the calendar quarter of January through March this return is due on or before April 20. For the calendar quarter of April through June this return is due on or before July 20. For the calendar quarter of July through September this return is due on or before October 20. For the calendar quarter of October through December this return is due on or before January 20 of the following year.

Cigarette Excise Paid to Another Jurisdiction

Generally, anyone who pays cigarette excise to another state or territory of the United States on cigarettes subject to the Massachusetts cigarette excise is entitled to a credit against the Massachusetts cig-

arette excise. The amount of this credit is limited to the cigarette excise paid to another jurisdiction, or \$15.10 per carton, whichever is less. If you do not know if the cigarettes you purchased bore the stamp of a jurisdiction other than Massachusetts, or if you need to know the excise rate in another jurisdiction, you should contact your cigarette vendor.

Penalties and Interest

Penalties are imposed for late filing of a return and late payment on a return. The late filing penalty is calculated at a rate of 1% of the tax due per month, up to a maximum of 25%. The late payment penalty is calculated at a rate of ½% of the tax due per month, up to a maximum of 25%. Interest is charged on underpayments and late payments of tax. Willful evasion of taxes is a felony punishable by a fine of up to \$100,000, or imprisonment of up to five years or both. Anyone who signs a return or statement under the penalties of perjury that he/she does not believe to be true and correct as to every material matter is guilty of a felony, punishable by a fine of up to \$100,000, or imprisonment of up to three years or both.

If you have any questions about this form or the Massachusetts cigarette excise, contact the Massachusetts Department of Revenue's Cigarette Excise Unit at (617) 887-5090.

Sign and date this form. Make checks payable to: Commonwealth of Massachusetts. Mail to: Massachusetts Department of Revenue, PO Box 7004, Boston, MA 02204.