

Bulletin

Comptroller of Maryland • Field Enforcement Division • Motor-fuel, Alcohol and Tobacco Tax Regulatory Bureau
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TT-65

December 1, 2009

To: LICENSED CIGARETTE WHOLESALERS
Subject: WHOLESALER'S TOBACCO PRODUCT MANUFACTURER REPORT
(COM/ATT-608-3) - CHANGE IN REPORTING REQUIREMENTS

Business Regulation Article, §16-506(a) of the Annotated Code of Maryland and Title 03.02.04.01.B(2) of the Code of Maryland Regulations require licensed cigarette wholesalers to submit information in the form and manner the Comptroller requires regarding Maryland stamped cigarettes and/or Maryland sales of Roll-Your-Own (RYO) tobacco on which the tobacco tax has been paid. This bulletin provides notice of changes to the Wholesaler's Quarterly Report of Sales of Maryland Stamped Cigarettes and/or Roll-Your-Own Tobacco by Manufacturer and Brand Family, which is submitted on Form COM/ATT-608-3.

Since July 2003, wholesalers have submitted this report to the Comptroller (COM/ATT-608-3) on a quarterly basis, due 21 days after the end of each calendar quarter. **Beginning on January 1, 2010**, all licensed wholesalers are required to submit the COM/ATT-608-3 report to the Comptroller on a **monthly basis**, due 21 days after the end of each calendar month. The first monthly report for January 2010 is due February 21, 2010. A copy of the report is attached with instructions.

COM/ATT-608-3 requires Licensed Wholesalers to report the number of cigarette packs to which they affixed Maryland cigarette tax stamps during the reporting period. The report also requires reporting of sales of RYO tobacco on which the tobacco tax has been paid. RYO must be reported in equivalent sticks—0.09 ounces of RYO tobacco constitutes one RYO Equivalent Stick. Both cigarettes and RYO must be reported by brand family.

The requirements for the COM/ATT-608-3 are as follows:

1. It must be filed by Licensed Wholesalers monthly, due 21 days after the end of each calendar month.
2. The number of packs to which a Maryland cigarette tax stamp was affixed during the calendar month must be reported by brand family.
3. Maryland RYO sales on which the tobacco tax has been paid must be reported by brand family. Other types of other tobacco products (OTP), such as cigars, moist snuff, and pipe tobacco should not be reported.
4. A separate COM/ATT-608-3 form must be filed for each manufacturer.
5. The report sent to Management Science Associates, Inc. ("MSAI") for the report month must be attached to the COM/ATT-608-3, whether in paper or on a CD disc, and must be retained for two (2) months from the due date, or filing date of the COM/ATT-608-3, whichever is later.

As a convenience for Licensed Wholesalers, the new Wholesaler's Monthly Report (COM/ATT-608-3) is available as a "fillable" form with instructions on the Comptroller's Web site at:

http://compnet.comp.state.md.us/Motor_Fuel__Alcohol_and_Tobacco_Tax/Alcohol_and_Tobacco_Tax/Tobacco_Tax_Information/Administrative_News_and_Forms/Tobacco_Tax_Forms.shtml

Questions related to this bulletin can be directed to the Revenue Accounting Division at 410-260-7316.

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Director