

INFORMATION REGARDING UNSTAMPABLE LITTLE CIGARS

GENERAL DESCRIPTION: As of Jan. 4, 2010, cigarette wholesalers are required to collect from retailers a tax of 8 cents per stick on all unstampable little cigar sales. Retailers that do not pay the tax will be required to remit the tax directly to the department. A list of taxable little cigars is available on the department's website at www.revenue.state.pa.us. If tax was not collected on exempt or out-of-state sales only, you are required to retain a copy of the completed Cigarette Tax Exemption Certificate, REV-1042, for four years.

RETURNS: The department will distribute returns for the convenience of licensees. No licensee, however, will be excused from liability for failure to report and pay taxes because of failure to receive a return. Forms REV-1142, Unstampable Little Cigar Returns, and REV-1144, Schedule L, Unstampable Little Cigars, are available on the department's website at www.revenue.state.pa.us.

TIMELY FILING: The due date for each period is printed on the tax return. A tax return mailed by the taxpayer will be considered timely filed if the envelope transmitting such return is postmarked by the U.S. Postal Service on or before the due date. If the due date falls on a weekend or a legal, state or federal holiday, a return is considered timely filed if postmarked the next business day.

Any person who willfully fails or refuses to collect and remit taxes and fees; fails to pay taxes and fees; fails to file a return; files a fraudulent or false return; attempts to prevent full disclosure of taxable sales; or presents for payment of taxes and fees a check returned to the commonwealth as uncollectible may be subject to criminal prosecution.

The department is authorized to suspend, revoke or not issue a sales, use and hotel occupancy tax license or cigarette tax license when the licensee or applicant has outstanding state tax obligations. Therefore, any notice of assessment or nonfiler notice sent by the department should be resolved immediately to avoid license revocation.



2011 UNSTAMPABLE LITTLE CIGAR RETURN

REV-1142 AS AFP (01-11)

Department Use Only

Business Name	
Cigarette License Number	Tax Period
Due Date	Period Ending

1	NO. OF LITTLE CIGARS			
2	NO. OF NON-TAXABLE LITTLE CIGARS			
3	NO. OF TAXABLE LITTLE CIGARS			

4	TAX DUE								
5	DISCOUNT (LESS 1%)								
6	NET AMOUNT DUE								
7	PENALTY								
8	INTEREST DAILY RATE (0.000082)								
9	CREDIT								
10	TOTAL AMOUNT DUE								
PAYMENT									
		\$							

MONTHLY RETURN INSTRUCTIONS

- Line 1. Enter total number of unstampable little cigar sticks sold for the period of this return.
- Line 2. Enter total number of nontaxable unstampable little cigars sticks sold. Such little cigars must have been sold out of state or to exempt organizations, and a Cigarette Tax Exemption Certificate, REV-1042, must have been received from purchaser.
- Line 3. Subtract Line 2 from Line 1. Enter total number of taxable little cigar sticks.
- Line 4. Multiply 0.08 by the total number of taxable little cigar sticks on Line 3, and enter the total or the amount actually collected, which ever is greater.
- Line 5. A discount of 1 percent (0.01) of Line 4 may be deducted if the return and full remittance are filed on or before due date. Enter any appropriate discount on Line 5 (0.01 x Line 4).
- Line 6. Subtract Line 5 from Line 4. Enter the tax due for this period.
- Line 7. Enter the penalty due. Penalty is calculated at a rate of 5 percent of total tax due (Line 4), for each month or fraction of a month that the return is late. The maximum penalty is 25 percent, and in no case shall the penalty be less than \$2.
- Line 8. Enter the interest due. Interest on late payments is calculated from the due date of this return until the date paid (Line 4 X number of days late X daily interest rate). The daily interest rate is established annually by the U.S. Treasury.
- Line 9. Enter the credit previously approved by the department.

Line 10. Enter the total amount due.

- * The tax return is due on the 20th day after the end of the month or period for which it is prepared.
- * Schedule L, REV-1144, Unstampable Little Cigars, must accompany this tax return. If the tax was not collected for exempt or out-of-state sales only, you must retain a copy of the completed Cigarette Tax Exemption Certificate (REV-1042) for four years.
- * Make check or money order payable to the PA Department of Revenue. Do not send cash.
- * Sign, date and include your daytime telephone number and title on return. Mail the return and payment in the envelope provided to:

PA DEPARTMENT OF REVENUE, PO BOX 280408, HARRISBURG, PA 17128-0408