

**CONSUMER TOBACCO PRODUCTS USE/EXCISE
TAX RETURN FOR TOBACCO PRODUCTS
PURCHASED ON OR AFTER OCTOBER 1, 2016**

SECTION I PURCHASER INFORMATION

Reporting Period (Month/Year)	SSN or FEIN	<input type="checkbox"/> Check here if you are a resident of Philadelphia			
Last Name	First Name	MI	Suffix		
Business Name					
Mailing Address					
City				State	ZIP Code

SECTION II CIGARETTE EXCISE TAX CALCULATION (Attach additional sheets as needed)

WEBSITE OR NAME OF BUSINESS FROM WHICH TOBACCO PRODUCTS WERE PURCHASED	BRAND	DATE OF PURCHASE	(A) ROLL-YOUR-OWN (RYO) AND SMOKING TOBACCO		(B) SMOKELESS TOBACCO		(C) PURCHASE PRICE FOR E-CIGARETTES/ E-CIGARETTE PRODUCTS
			(1) UNITS LESS THAN 1.2 OZ.	(2) OUNCES 1.2 OR GREATER	(1) UNITS LESS THAN 1.2 OZ.	(2) OUNCES 1.2 OR GREATER	
TOTALS							

- Multiply total number of RYO and Smoking Tobacco units from Column A1 by the tax rate and enter total tobacco products excise tax due 1.\$
- Multiply total number of RYO and Smoking Tobacco ounces from Column A2 by the tax rate and enter total tobacco products excise tax due 2.\$
- Multiply total number of Smokeless Tobacco units from Column B1 by the tax rate and enter total tobacco products excise tax due 3.\$
- Multiply total number of Smokeless Tobacco ounces from Column B2 by the tax rate and enter total tobacco products excise tax due 4.\$
- Multiply purchase price of E-Cigarettes/E-Cigarette Products by the tax rate and enter total tobacco products excise tax due 5.\$
- Add Lines 1, 2, 3, 4 and 5. Enter the total Tobacco Products Excise tax due 6.\$

SECTION III USE TAX CALCULATION

- Enter the total amount paid for purchases of tobacco products listed above from Columns A1, A2, B1, B2, and C 7.\$
- Add Lines 6 and 7. This is the amount used to calculate Use Tax 8.\$
- Enter 6 percent (0.06); unless you lived in Allegheny County enter 7 percent (0.07) or Philadelphia enter 8 percent (0.08) 9. x %
- Multiply the amount on Line 8 by the percentage on Line 9 and enter total Use Tax due 10.\$

SECTION IV TOTAL TAX DUE

- Add Lines 6 and 10 and enter the Total Tax due 11.\$

SECTION V CERTIFICATION

Under penalties of perjury, I verify I examined this report, and to the best of my knowledge it is true, correct, and complete. I also verify such information is taken from the books and records of the business for which this return is filed.

Signature of Owner/Officer	Title	Telephone Number	Date
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Instructions for Form REV-1809

Consumer Tobacco Products Use/Excise Tax Return

REV-1809 IN (SU) 09-23

GENERAL INFORMATION

WHO MUST FILE

Any person who purchases tobacco products online, by mail, or from people or businesses without a Pennsylvania tobacco products license owes the Department of Revenue Tobacco Products Excise Tax and Use Tax.

DEFINITION OF TOBACCO PRODUCTS

The definition of tobacco products includes the following: periques, granulated, plug cut, crimp cut, ready rubbed and other smoking tobacco, roll-your-own tobacco, snuff, dry snuff, snuff flour, cavendish, plug and twist tobacco, fine-cut and other chewing tobaccos, shorts, refuse scraps, clippings, cuttings and sweepings of tobacco and other kinds of forms of tobacco, prepared in such a manner as to be suitable for chewing or ingesting or for smoking in a pipe or otherwise, or both for chewing and smoking, including e-cigarettes.

FILING DEADLINE

REV-1809 Tax and Use Tax is due at the end of the month following the month of purchase. For example: If you purchase tobacco products on March 28, you must remit to by April 30.

WHAT IF I FAIL TO FILE AND PAY

Any person who willfully evades the payment of PA Tobacco Products Tax may be subject to criminal prosecution and possible fine.

HOW TO OBTAIN FORMS

To request additional copies of REV-1809:

- Visit www.revenue.pa.gov
- Call the toll-free 24-hour Forms Ordering Message Service at 1-800-362-2050

ADDITIONAL QUESTIONS

- Visit www.revenue.pa.gov and click on the Online Customer Service Center.

LINE INSTRUCTIONS

SECTION I

PURCHASER INFORMATION

Print or type your Name, Address, City, State, ZIP Code, Social Security Number or FEIN, and Reporting Month/Year. Check the box if you are a resident of Philadelphia.

SECTION II

TOBACCO PRODUCTS EXCISE TAX CALCULATION PURCHASED FROM

Enter the website or name of business from which the tobacco products were purchased.

BRAND

List the full brand name of tobacco products purchased. Do not break down into subcategories.

DATE OF PURCHASE

Enter the date each tobacco product was purchased.

(A) ROLL-YOUR-OWN (RYO) AND SMOKING TOBACCO:

Enter the amount of RYO and Smoking Tobacco purchased.

(B) SMOKELESS TOBACCO:

Enter the amount of smokeless tobacco purchased.

(C) E-CIGARETTES/E-CIGARETTE PRODUCTS:

Enter the purchase price of E-Cigarettes/E-Cigarette Products.

LINE 1

Multiply the total number of RYO and Smoking Tobacco units less than 1.2 oz. purchased from column A1 by the tax rate that applies from the chart below. Enter the total tobacco products excise tax due.

LINE 2

Multiply the total number of RYO and Smoking Tobacco ounces, 1.2 or greater, purchased from column A2 by the tax rate that applies from the chart on the next page. Enter the total tobacco products excise tax due.

LINE 3

Multiply the total number of Smokeless Tobacco units less than 1.2 oz. purchased from column B1 by the tax rate that applies from the chart below. Enter the total tobacco products excise tax due.

LINE 4

Multiply the total number of Smokeless Tobacco ounces, 1.2 or greater, purchased from column B2 by the tax rate that applies from the chart below. Enter the total tobacco products excise tax due.

LINE 5

Enter the purchase price of E-Cigarettes/E-Cigarette Products and multiply by the tax rate that applies from the chart below.

LINE 6

Add lines 1, 2, 3, 4, and 5 and enter the total. This is the total amount of tobacco products excise tax due.

SECTION III**USE TAX CALCULATION****LINE 7**

Enter the total amount paid for all RYO Tobacco, Smoking Tobacco, Smokeless Tobacco, and E-Cigarettes purchased on Part 2, Columns A1, A2, B1, B2, and C.

LINE 8

Add Lines 6 and 7 and enter the total.

LINE 9

Enter the use tax percentage as indicated on the form.

LINE 10

Multiply Line 8 by Line 9 and enter the total. This is the total amount of use tax due.

SECTION IV**TOTAL TAX DUE****LINE 11**

Add Lines 6 and 10. This is the combined total of Tobacco Products Excise Tax and Use Tax due to the Department of Revenue.

SECTION V**SIGNATURE**

Sign, date, and include a daytime telephone number.



IMPORTANT: Make check or money order payable to PA Department of Revenue.

Mail the completed form along with check or money order to:

**PA DEPARTMENT OF REVENUE
PO BOX 280909
HARRISBURG PA 17128-0909**

OTHER TOBACCO PRODUCTS	TAX RATES
Roll-Your-Own & Smoking Tobacco – Units less than 1.2 oz.	\$0.66
Roll-Your-Own & Smoking Tobacco – Ounces 1.2 or greater	\$0.55
Smokeless Tobacco – Units less than 1.2 oz.	\$0.66
Smokeless Tobacco – Ounces 1.2 or greater	\$0.55
E-Cigarettes – Purchase Price	40%