

# BULLETIN



Comptroller of Maryland • Alcohol and Tobacco Tax Division • Goldstein Treasury Building • P.O. Box 2999 Annapolis, Maryland 21404-2999 • Telephone: 410-260-7314 from Central Maryland or 1-888-784-0145 from elsewhere in Maryland • Forms-by-Fax: 410-974-FAXX(3299); e-mail: att@comp.state.md.us; World Wide Web: www.marylandtaxes.com

No. TT-22

April 4, 2000

**TO: Licensed Maryland Cigarette Wholesalers**

**SUBJECT: New Tax Return Reporting Requirements**

The 1999 Maryland General Assembly enacted Senate Bill 305, which was Maryland's implementation of the Cigarette Master Settlement Agreement (MSA). Among other things, this law provided that *"the State Comptroller shall promulgate regulations necessary to ascertain the amount of state excise tax paid on the cigarettes of such tobacco product manufacturers [i.e., those not participating in the MSA] for each year"*.

Section B(2) of Regulation 03.02.04.01 provides that licensed cigarette wholesalers shall file a tobacco tax return with the Alcohol and Tobacco Tax Division on forms prescribed by the comptroller for all months that their license is active. This regulation is sufficiently broad enough to require additional report forms to comply with the spirit and intent of Senate Bill 305 without the necessity of promulgating an additional regulation. In order to collect and compile the required data, as well as other statistical information that has been requested by members of the General Assembly and others, we have developed two additional report forms which will supplement the existing cigarette tax return and report forms. These forms are described as follows:

- **608-3ATTD - Recapitulation of Wholesaler Sales of Cigarettes to Retailers by Cigarette Manufacturers.** On this form list in part A your combined total of sales by pack type for all cigarettes manufactured by an MSA participating manufacturer. In part B, list sales of all other cigarettes by manufacturer name and pack type. Note that you need to list sales (i.e. those from non-participating manufacturers) by the

manufacturer of the cigarettes and not necessarily from whom you purchased the cigarettes. Those manufacturers who are part of the MSA as of this date and whose products can be included in the combined total in part A are:

Brown & Williamson Tobacco Corporation  
Liggett Group Inc.  
Lorillard Tobacco Company  
Philip Morris Inc.  
R.J. Reynolds Tobacco Company

- **608-4ATTD - Recapitulation of Wholesaler Sales of Cigarettes to Retailers by Political Subdivision.** On this form break down your monthly sales to retailers by political subdivision in Maryland and by pack type.

An initial supply of both forms is enclosed for your use. In order to allow sufficient lead time for you to modify any internal procedures or systems, the first supplemental reports will not be due until **August 21, 2000** covering your activities in the month of July 2000.

Should you have any questions concerning these requirements, contact Christie E. Mattox, Administrative Manager, at 410-260-7312. If you require any additional forms, please contact Denise Davis, Processing Control Manager, at 410-260-7321.

Charles W. Ehart, DPA  
Director  
Alcohol and Tobacco Tax Division

For the deaf and hard of hearing: TTY users call via Maryland Relay at 711 in Maryland or 1-800-735-2258 from elsewhere. TTY: 410-767-1967 (Baltimore metro area). If you need a reasonable accommodation for a disability, please contact us before you visit. If you need the information in this publication in an alternate format, contact the Comptroller's Office.