

**MARYLAND
FORM
600F**

**CIGARETTE AND OTP
FLOOR TAX RETURN**
Wholesaler, Subwholesaler,
Manufacturer's Representative,
Vending Machine Operators and
Retail Dealers



21600F049

DUE DATE: JUNE 13, 2021
Instructions on the reverse

Remit to: **Comptroller of Maryland
Revenue Administration Division
Alcohol & Tobacco Tax
P.O. Box 2999
Annapolis, MD 21404-2999**

Licensee Name		License Number
Licensee T/A Name		Central Registration Number (CR#)
Licensee Street Address		Federal Identification number (FEIN)
City	State	Zip code +4

CIGARETTES

Description of Package Size		QTY on Hand	Multiply Additional Tax	Equals Tax Due
1	Half cases of 300 packs of 20s		\$525.00 per Half case	.
2	Full cartons of 10 packs of 20s		\$17.50 per carton	.
3	Full cartons of 10 packs of 25s		\$18.75 per carton	.
4	Full cartons of 8 packs of 25s		\$15.00 per carton	.
5	Loose packs of 20s		\$1.75 per pack	.
6	Loose packs of 25s		\$1.88 per pack	.
7	Half cases of 240 packs of 25s		\$450.00 per Half case	.
8	Loose tax stamps - \$2.00		\$1.75 per stamp	.
9	Loose tax stamps - \$2.50		\$1.88 per stamp	.
10	TOBACCO WHOLESALER ONLY Discount			.
11	Total Cigarette Tax Due			.

OTHER TOBACCO PRODUCTS (OTP)

Description of Product		Total Net Invoice Amount	Multiply Additional Tax	Equals Tax Due
1	Roll-Your-Own (RYO)		X .23	.
2	RYO Purchased from Wholesaler		X .19	.
3	All Tax Paid OTP		X .23	.
4	OTP Purchased from Wholesaler		X .19	.
5	Filters, Papers, Pipes, Hookahs		X .53	.
6	Filters, Papers, Pipes, Hookahs Purchased from Wholesaler		X .44	.
7	Total OTP Tax Due			.

Total Amount Paid - Add Total Cigarette Tax Due and Total OTP Tax Due	.
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As authorized agent, I do solemnly declare and affirm under penalties of perjury that the contents of the foregoing document are true and correct to the best of my knowledge, information and belief.

Print Name Title Signature

Business Phone Number Email Date

**MARYLAND
FORM
600F CIGARETTE AND OTP
FLOOR TAX RETURN
INSTRUCTIONS**

Mail your payment and this tax return by June 13, 2021 to:

Comptroller of Maryland
Revenue Administration Division
Alcohol & Tobacco Tax
P.O. Box 2999
Annapolis, MD 21404-2999

Instructions for Cigarette Floor Tax

- A. Conduct a physical count of the inventory of all packs of Maryland Stamped Cigarettes and Maryland Cigarette Tax Stamp rolls, sheets, and loose stamps on hand as of 12:01 a.m. on March 14, 2021. Record these amounts in the "QTY on Hand" column of the return. We suggest you make a copy of your physical count sheets and Form 600F for your records and retain for inspection by agents of the Comptroller's Office.
- B. Enter the total quantity on hand for each package size and description in your inventory.
- C. Multiply the physical inventory count by the additional tax amount. Record the total in the "Equals Tax Due" column.
- D. TOBACCO WHOLESALERS ONLY add the totals of lines 1 through 9 and multiply by 0.0082 to calculate the Wholesaler discount. Enter the result as a negative number on line 10 in the "Equals Tax Due" column.
- E. Add the amounts for all entries from line 1 through line 10. Enter the total Cigarette tax due in the last column on line 11.

Instructions for OTP Floor Tax

- A. Conduct a physical count as of 12:01 a.m. on March 14, 2021 of the inventory of tax paid OTP on hand, **excluding Cigars (both premium and non-premium) and pipe tobacco. This inventory includes updated OTP, papers, filters, pipes, and hookahs.** We suggest you make a copy of your physical count sheets and Form 600F for your records and retain for inspection by agents of the Comptroller's Office.
- B. Enter on line 1 for RYO and line 3 for other OTP, the sum of total net invoices for on hand inventory on which the tax has been paid as of March 14, 2021, under the column marked Total Net Invoice Amount.
- C. Enter the sum of total net invoices on line 5 for on hand inventory of updated OTP papers, filters, pipes, and hookahs as of March 14, 2021 under the column marked Total Net Invoice Amount.

- D. If you have OTP purchased tax paid from Wholesalers (generally for OTP Retailers) consideration is provided for the price markup included in your invoice amounts. An adjusted tax rate is applied for these purchases from Wholesalers. Enter the sum of total net invoices on line 2 for RYO purchased from Wholesalers. Enter the sum of total net invoices on line 4 for OTP purchased from a Wholesaler. Enter the sum of total net invoices on line 6 for filters, papers, pipes, hookahs purchased from Wholesalers. Report all total net invoice amounts for on hand inventory as of March 14, 2021 under the column marked "Total Net Invoice Amount."

NOTE: FOR OTP RETAILERS - The OTP tax is due on the wholesale cost. Considering an estimated markup percentage in the wholesale invoice price an adjusted tax rate is provided.

- E. For each type of OTP, multiply the Total Net Invoice by the additional tax amount. Enter the results in the corresponding Tax Due column. Add lines 1 through 6 of the Tax Due Column and enter sum on line 7.

Completing the form

- A. Add the Total Cigarette Tax Due and Total OTP tax due and include on TOTAL AMOUNT PAID LINE
- B. Make your check or money order payable to the "Comptroller of Maryland." (No Cash, please)
- C. Questions? Visit us at **www.marylandtaxes.gov**, contact Taxpayer Service at 410-260-7980, Toll-free 1-800-638-2937, or taxhelp@marylandtaxes.gov

OTP floor tax return can be filed any time after March 14, 2021 but must be submitted no later than June 13, 2021. Any Maryland stamped cigarettes or OTP not accounted for in accordance with the above would be considered contraband and subject to confiscation.