CigRef

Maine Revenue Services
Cigarette Tax Refund Application

Registration Number

Period

MM   **DD**   **YY**

1. Entity Information

2.   *OUT OF BUSINESS?* Date closed:

3.   *OWNERSHIP OR NAME CHANGE?* Date

Explanation

4.   *SOLD?* Date

ADDRESS CHANGE? Make corrections above and check here

Do Not Use Red Ink!

PACKS

Number of 20 packs returned to the manufacturer from Sch A	1.	X $2.00	1a.	.
Number of 25 packs returned to the manufacturer from Sch A	2.	X $2.50	2a.	.
		Pack Subtotal	3a.	.

UNUSED STAMPS

Number of $2.00 unused stamps returned to Maine Revenue Services	4.	@ $2.00	4a.	.
Number of $2.50 unused stamps returned to Maine Revenue Services	5.	@ $2.50	5a.	.
Face value of unused stamps returned to Maine Revenue Services			6a.	.
Line 6a x .0115 Less discount of 1.15%			7a.	.
Purchase price of unused stamps (Line 6a - 7a)			8a.	.
Refund (Line 3a + Line 8a)			9a.	.

Declaration Required. Any return, report or other document required to be filed pursuant to this Title must contain a declaration, in a form prescribed by the State Tax Assessor, that the statements contained in the return, report or other document are true and are made under the penalties of perjury. When a tax return is filed electronically by a taxpayer or with the taxpayer's permission, the filing of that return constitutes a sworn statement by the taxpayer, made under the penalties of perjury, that the tax liability shown on the return is correct.

Signature/Title	Print Name	Date	Phone #

Maine Stamped Packs Returned to Manufacturer

If packages have been returned to the manufacturer, an **original** completed manufacturer's statement of unsalable or returned cigarettes must accompany this form.

If packages have been destroyed, a copy of the proof of destruction must accompany this form.

Refunds will be denied without proper documentation.

Refunds will be denied if not filed within 90 days of return or destruction of cigarettes.

The number of stamps returned to Maine Revenue Services is subject to verification.

Schedule A - Maine Stamps affixed to cigarettes returned to the manufacturer

Name of Manufacturer	# of 20 Packs	# of 25 Packs

Total _____ Total_____
To line 1 on front of return　　　**To line 2 on front of return**