



**STATE OF MAINE  
TAX DECLARATION FOR CIGARETTES**

Under Maine law, consumers are required to pay Maine taxes on cigarettes possessed in Maine. When you buy from a retailer in Maine, the taxes have been paid (see the Maine tax stamps on the bottom of each pack). When you purchase in any month more than two cartons of cigarettes that do not bear a Maine cigarette tax stamp, the cigarette and use taxes must be declared and paid on all of the cigarettes possessed. **TAX IS DUE ON ALL CIGARETTES IMPORTED INTO THIS STATE.**

\_\_\_\_\_  
Last name                                      First Name                      MI                                      Social Security Number                      Telephone Number

\_\_\_\_\_  
Street Address                                      City                                      ST                                      Zip code

Please list your purchases here and calculate the tax due below.				
Invoice Date	Seller	# Cartons	# Packs/carton	Amount Paid

1	Cigarette Tax	
	Cigarettes purchased on or before January 4, 2026	
a	Packs of 20: Number of packs _____ X 1.50 =	
b	Packs of 25: Number of packs _____ X \$2.00 =	
	Cigarettes purchased on or after January 5, 2026	
c	Packs of 20: Number of packs _____ X \$3.50 =	
d	Packs of 25: Number of packs _____ X \$4.00 =	
2	Amount paid for Cigarettes	
3	Total (add lines 1a, 1b, 1c, 1d and 2)	
4	Use Tax Rate	5.5%
5	Use Tax Owed (multiply line 3 by line 4)	
6	Total Tax Owed (add lines 1a, 1b, 1c, 1d and 5)	

**Note:** Maine Revenue Services is actively enforcing reporting requirements for internet cigarette retailers. If this declaration is for cigarettes purchased over the internet, be sure to complete the purchase information above. Please mail this completed form along with your check or money order to: **Maine Revenue Services, P.O. Box 9101, Augusta, ME 04332-9101**

Under penalties of perjury, I declare that I have examined this return and, to the best of my knowledge and belief, it is true, correct and complete.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Make a copy for your records and enter your social security number on your check with the words "cigarette taxes". If you have questions or need assistance, email: [specialtaxes.MRS@maine.gov](mailto:specialtaxes.MRS@maine.gov) or call Maine Revenue Services at (207) 624-9693.