



# STATE OF MAINE

## TAX DECLARATION FOR OTHER TOBACCO PRODUCTS

Under Maine law consumers are required to pay Maine taxes on tobacco products possessed in Maine. When you buy from licensed distributors in Maine, the taxes have been paid. All purchases of tobacco products that have not been taxed by the State of Maine are subject to tobacco and use tax reporting and payment.

**Please Note:**

- **TAX IS DUE ON ALL TOBACCO PRODUCTS IMPORTED INTO THIS STATE**
- **This form is due on or before the last day of the month following the date of purchase**
- **Tax payment is due when the form is filed**
- **Failure to file does not alleviate tax liability or responsibility for timely filing**
- **Cigarette purchases are not reported on this form. Cigarette purchases are reported on the “Tax Declaration for Cigarettes” form available online at: [www.maine.gov/revenue/taxes/other-taxes](http://www.maine.gov/revenue/taxes/other-taxes)**
- **Schedules may be reproduced if additional space is required**

Please enter all purchase information in the appropriate schedules on the back of this form. The schedules require transaction detail. Summary totals from the schedules are then entered below where indicated.

Last Name	First Name	MI	Social Security Number
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Street Address	City	State	Zip Code
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### Tobacco Purchases made on or after January 5, 2026

			Amount
1	Cost of <b>smoking</b> tobacco purchases from Schedule A		\$
2	Excise tax due on purchases of smoking tobacco	Line 1 x .75 =	\$
3	Sub-total	Add lines 1 and 2	\$

### Containers

4	Total Containers/Cost of <b>smokeless</b> tobacco purchases from Schedule B	#	\$
5	Total Ounces/Cost of <b>smokeless</b> tobacco purchases from Schedule C	oz	\$
6	Total of containers/ounces (Add lines 4 and 5)		

7	Excise tax due on purchases of smokeless tobacco	Line 6 x \$3.54 =	\$
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8	Total cost subject to Use tax. Add the dollar amounts from lines 3,4, 5 & 7	Lines 3+4+5+7=	\$
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9	Use tax due (Multiply line 8 by 0.055)	Line 8 x 0.055	\$
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10	<b>TOTAL DUE</b> . Add dollar amounts on lines 2, 7 and 9		\$
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Signature	Date	Telephone Number
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Sign your name; enter the date and a daytime telephone number above. Mail the declaration with payment to Sales, Fuel & Special Tax Division, Maine Revenue Services at PO Box 1060, Augusta, ME 04332-1060.

**Tobacco Definitions:**

Smoking Tobacco	Smokeless Tobacco
Cigars, cheroots, stogies; electronic smoking devices and liquids used in electronic smoking devices (whether or not they contain nicotine), periques, cigarillos, cigars, blunts, pipe tobacco, cigarette tobacco and other tobacco products that are consumed primarily by smoking	Snuff, snuff flour, Cavendish, plug and twist tobacco, finecut, chewing tobacco and other tobacco products that are consumed primarily by chewing, but not by smoking

**Purchases made on or after January 5, 2026:**

**Schedule A – Smoking Tobacco**

Invoice Date	Seller	Product/Quantity Purchased	Price \$
<b>Total Schedule A (Enter total \$ on line 1)</b>			

**Schedule B – Smokeless Tobacco in Consumer Retail Containers weighing less than 1 ounce**

Invoice Date	Seller	Product	# Containers	Price \$
<b>Total Schedule B (Enter total number &lt; 1 oz Containers and \$ on line 4)</b>				

**Schedule C – Smokeless Tobacco in Consumer Retail Containers weighing 1 ounce or more**

Invoice Date	Seller	Product	# Ounces	Price \$
<b>Total Schedule C (Enter total Ounces and \$ on line 5)</b>				

If you have questions or need assistance with this form, call (207) 624-9693 between the hours of 9:00am and 12:00pm weekdays, except Holidays, e-mail us at [specialtaxes.MRS@maine.gov](mailto:specialtaxes.MRS@maine.gov) or visit the Maine Revenue Services website at: [www.maine.gov/revenue/taxes/other-taxes](http://www.maine.gov/revenue/taxes/other-taxes)