

**MARYLAND
FORM
600F**

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



24600F049

DUE DATE: SEPTEMBER 30, 2024
Instructions on the reverse

Remit to: **Alcohol, Tobacco & Motor Fuel**
P.O. Box 2999
Annapolis, MD 21404-2999

Amended

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		\$375.00 per Half case	.
2	Full cartons of 10 packs of 20s		\$12.50 per carton	.
3	Full cartons of 10 packs of 25s		\$18.70 per carton	.
4	Full cartons of 8 packs of 25s		\$14.96 per carton	.
5	Loose packs of 20s		\$1.25 per pack	.
6	Loose packs of 25s		\$1.87 per pack	.
7	Half cases of 240 packs of 25s		\$448.80 per Half case	.
8	Loose tax stamps - packs of 20s		\$1.25 per stamp	.
9	Loose tax stamps - packs of 25s		\$1.87 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 .07	.
2	RYO Purchased from Wholesaler		X .04	.
3	All Other Tax-Paid OTP		X .07	.
4	OTP Purchased from Wholesaler		X .04	.
5	Filters, Papers, Pipes, Hookahs		X .07	.
6	Filters, Papers, Pipes, Hookahs Purchased from Wholesaler		X .04	.
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 this return 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**

General Instructions

Effective July 1, 2024, the tobacco tax rates for cigarettes and other tobacco products (OTP) have increased. The rate for a package of 20 cigarettes has increased from \$3.75 per pack to \$5.00 per pack. The rate for each cigarette in a package of more than 20 cigarettes has increased from \$0.175 to \$0.25 per cigarette. Except for pipe tobacco, cigars, and premium cigars, the rate for OTP has increased from 53% of the wholesale price to 60% of the wholesale price. The tobacco tax increase is applicable to cigarettes and OTP in inventory as of 12:01 a.m. on July 1, 2024.

Purpose of Form Form 600F is used by persons with tax-paid cigarettes or OTP in inventory as of the effective date of the tobacco tax rate change to pay the "floor tax" – the additional amount of tax due attributable to the rate increase on that tax-paid inventory.

Mail your payment and this tax return by September 30, 2024 to:

Comptroller of Maryland
Alcohol, Tobacco & Motor Fuel
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 July 1, 2024. 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 July 1, 2024 of the inventory of tax paid OTP on hand, excluding Cigars (both premium and non-premium) and pipe tobacco. OTP means a product that is intended for human consumption or likely to be consumed, whether smoked, heated, chewed, absorbed, dissolved, inhaled, or ingested in any

other manner and that is made of or derived from, or that contains tobacco or nicotine. OTP subject to this floor tax also includes chewing tobacco, snuff, snus, filters, rolling papers, pipes, and hookahs. Tobacco pipes (i.e., pipes made primarily of meerschaum, wood, or porcelain, with a bowl designed to be used without a screen or filter) are not subject to the tobacco tax; all other pipes are subject to the OTP floor tax. Keep 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 July 1, 2024, 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 July 1, 2024 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 July 1, 2024 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." Cash payments are not accepted.
- C. Questions? Visit marylandtaxes.gov, contact Taxpayer Services at 410-260-7980, toll-free 1-800-638-2937, or taxhelp@marylandtaxes.gov.

Form 600F can be filed any time after July 1, 2024 but must be submitted no later than September 30, 2024. Any Maryland stamped cigarettes or OTP not accounted for in accordance with the above are contraband and subject to confiscation.