



246030049

FOR OFFICE USE ONLY

Stamps Received by: _____ Date: _____
 Received via: _____ Date: _____
 Approved for Issue by: _____
 Credit No: _____ Date: _____

Business Name _____ Date _____

Address _____ License No _____

Application is hereby made for credit on cigarette stamps as indicated below:

Quantity	Value @ \$5.00/Stamp	Less .82% Discount	Net Credit
	\$	\$	\$
Quantity	Value @ \$6.25/Stamp	Less .82% Discount	Net Credit
	\$	\$	\$
Total Quantity	Total Stamp Value	Total Discount	Total Net Credit
	\$	\$	\$

Credit is requested for the reason(s) checked:

Quantity

Reason for Credit Claim

- _____ Stamps mutilated.
- _____ Stamped cigarettes unsalable and returned to manufacturer.
- _____ Stamps on carton flaps.
- _____ Multiple stamps cancelled by Comptroller's Office representative.
- _____ Licensee discontinued the affixing of tax stamps. (May qualify for cash refund - see Instructions)
- _____ Loss due to theft of affixed stamps. (See Instructions).

I do solemnly declare and affirm under the penalties of perjury that the contents of this form are true and correct to the best of my knowledge, information and belief.

_____ Print Name _____ Title: Owner, Partner or Officer _____ Date

_____ Signature _____ Email

NOTARY CERTIFICATE OF ACKNOWLEDGMENT (REQUIRED ONLY FOR LOSS DUE TO THEFT OF AFFIXED STAMPS)

State of _____ [SEAL]

County of _____

On this, the _____ day of _____, 20____, before me, a notary public, the undersigned claimant(s),

_____ /
 personally appeared known to me (or satisfactorily proven) to be the person(s) whose name(s) is/are subscribed to the within instrument, and acknowledged that they executed the same for the purposes therein contained.

 Notary Public Signature

In witness hereof, I hereunto set my hand and official seal.

My Commission expires: _____

**MARYLAND
FORM
603** **WHOLESALE'S CLAIM
FOR CREDIT - CIGARETTE
TAX STAMPS
INSTRUCTIONS**

In accordance with Section 13-901, Tax-General Article of the Annotated Code of Maryland, refunds in the form of credit for Cigarette Excise Tax Stamps will be given only for the following reasons:

- A. Stamps that are mutilated or damaged, whether or not affixed to a pack of cigarettes. Unaffixed mutilated or damaged stamps must be physically returned with Form 603 or witnessed by an authorized representative of the Comptroller of Maryland. Destruction of affixed mutilated or damaged stamps must be witnessed by an authorized representative of the Comptroller of Maryland. If mutilated or damaged stamps are not returned with this Form, attach a copy of the representative's receipt.
- B. Stamped cigarettes that are unsalable and returned to the manufacturer. In this case, the following must also be submitted:
 1. Freight ticket showing date and number of cigarettes returned.
 2. Manufacturer's packing slip signed by the manufacturer's representative and listing the number of cigarettes to be returned by taxing jurisdiction (including unstamped).
 3. Wholesaler's Affidavit Form 601 listing the amount of cigarettes being returned (stamped and unstamped). The affidavit must match the corresponding freight ticket.
 4. Manufacturer's affidavit (forms supplied by manufacturer) listing the number of Maryland stamped packs received from the licensee.

NOTE: Items 1 through 3 must be submitted to our office within one year of the date shipped from the licensee's location. Item 4 should be submitted to our office within one year of the date received at the manufacturer's location.

All items must be submitted simultaneously. Failure to submit documents within the time frame stated could result in denial of credit. If your claim is denied, however, such information may be considered in an audit of your firm.

- C. Stamps on carton flaps. Flaps with stamps on them must be returned with Form 603.

- D. Multiple stamps cancelled by an authorized representative of the Comptroller's Office. Attach a copy of the representative's receipt.
- E. Licensee discontinued the affixing of tax stamps. In the case of the discontinuance of business, a cash refund will be made. Requests for refunds are subject to audit.
- F. Loss due to theft of affixed stamps on or after June 1, 2024. Form 603 must be **notarized** and the claimant must provide a copy of the **police report** with a detailed inventory of the stolen property, including when the property was stamped, ordered, and loaded onto the truck.

General Information

- Submit Form 603, to Field Enforcement Bureau, P.O. Box 2397, Annapolis, Maryland 21404-2397. Submit one clear copy of all other required documents.
- Claims must be submitted within 1 year of the date of loss, destruction, return to manufacturer, theft, or other condition necessitating the claim.
- If your claim is approved, a credit will be issued on an approved credit form. **This credit may only be applied to a future tax stamp order.** Credits should be used within 6 months of their issuance.
- The law also provides for a credit for lost or destroyed stamps in the State because of fire, flood, other disaster, vandalism or malicious mischief. Should such a loss be incurred, contact Field Enforcement Bureau for instructions.
- Questions pertaining to the proper completion of this form or those related to claims in general should be directed to the 410-260-7215.