

Roll-Your-Own (RYO) Cigarette Reporting Form

See instructions on reverse side

Return this completed form no later than 25 days after the close of the reporting month

Tax Reporting Account No: _____ Business Name: _____ Reporting Month/Yr: _____
Month/Year

Commercial Cigarette-Making Machine Address: _____

1. Cigarette Tubes/Papers Sold per Customer Invoices		Total				
2. Cigarettes Produced Based on Commercial Cigarette-Making Machine(s) Meter Count:						
	Beginning Meter Count (A)	Ending Meter Count (B)	Net Meter Count (C)	Adjustments* (D)	Cigarettes Produced (E)	↑ Must be Equal ↓ Total
Machine #1	_____	_____	_____	_____	_____	
Machine #2	_____	_____	_____	_____	_____	
Machine #3	_____	_____	_____	_____	_____	

*Provide explanation for any adjustments, see instructions on reverse side.

3. Brand and Amount of Tobacco per This Location:

Brand Name of Tobacco Used (A)	Tobacco Manufacturer Name & Address (B)	Certified Tobacco Product? (Yes/No) (C)	Ounces Purchased (D)	Ounces sold, but not used to Make Cigarettes in the Store (E)
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

Contact Person: _____ **Phone:** _____ **Date:** _____

For tax assistance or to request this document in an alternate format, visit <http://dor.wa.gov> or call 1-800-647-7706. Teletype (TTY) users may call (360) 705-6718.

ROLL-YOUR-OWN (RYO) CIGARETTE REPORTING FORM INSTRUCTIONS

Washington Administrative Code 458-20-186 – Tax on Cigarettes

(602) **Reports and returns.** The department may require any person dealing with cigarettes in this state to complete and return forms, as furnished by the department, setting forth sales, inventory, and other data required by the department to maintain control over trade in cigarettes.

This form is to be used only by retailers who provide customers with access to a commercial RYO cigarette-making machine. A report is required per each Commercial Cigarette Making Machine license location each month.

Instructions for Completing the Form

Item 1: Enter the number of cigarette tubes/papers sold based on your sales invoices.

Item 2A: Enter the beginning meter number count for the current reporting period. This would be the ending meter number if you reported during the previous month. If you have more than one machine, enter amounts under machine # 2, machine # 3, as appropriate. If there are more than three machines at a single location, use a second reporting form for additional machines.

Item 2B: Enter the ending meter number count for the current reporting period for each machine.

Item 2C: Enter the calculated total for the current reporting period. This is item 2B less the number in item 2A.

Item 2D: Enter any adjustments to be made to the total meter count. Please identify reasons for adjustments in the explanation area. Allowable adjustments include counts that were due to machine malfunction, repairs and maintenance. Cigarettes produced for maintenance purposes or damaged cigarettes tubes/papers should be preserved for audit verification by the department.

Item 2E: Enter the number of cigarettes produced based on adjusted meter counts. This is a calculated value – it is the number in item 2C minus the number in item 2D.

Item 3A: Enter the full brand name of the tobacco used to make RYO cigarettes. Do not break down into sub-categories (such as original, full flavor, smooth, menthol, etc.).

Item 3B: Enter the name and address of the tobacco manufacturer.

Item 3C: Indicate if the tobacco product is certified in Washington State. If certified, the tobacco product will be listed in the Washington Certified Tobacco Products Directory, found at atg.wa.gov/Tobacco/SuppliersandManufacturers.aspx .

Item 3D: Enter the ounces of tobacco purchased in the current reporting period.

Item 3E: Enter the ounces of tobacco sold for purposes other than making RYO cigarettes with the store machines in the current reporting period.

Please complete this form in full and mail or fax to:
Department of Revenue
Special Programs Division
PO Box 47477
Olympia, WA 98504-7477
Fax (360) 586-0796