

Form 82 2090

**Taxpayer Account
Administration Division**
PO Box 47476
Olympia, WA 98504-7476

Tax Declaration for Cigarettes

Taxes are due within 72 hours of possession.

Official use only

Period:

Year:

Tax registration number:

Step 1 - Enter your name and address

Address change? Check the box and write your corrected address below.

Last name (please print):

First:

Middle initial:

Street address (include apartment number):

City:

State:

Zip:

Phone:

Step 2 - To avoid duplicate billing, please provide the purchase information

Company name:

Month of purchase(s):

Invoice number(s):

Step 3 - To calculate taxes due, please follow the steps below

1. Cigarette tax (code 287) **Number of cartons** X \$30.25 = **Tax due**

2. Enter the amount of tax due from line 1

3. Total amount paid
(include shipping and handling) +

4. Add lines 2 and 3 to calculate the total
taxable amount for sales/use tax

5. Sales/use tax owed (codes 05 and 46) Location code:

Amount from line 4: X **Total tax rate:** = **Tax due**

Note: To determine the location code(s) and tax rate(s), use our Tax Rate Lookup Tool located on dor.wa.gov.

See page two for complete instructions.

6. Total - Cigarette and use tax due (add tax due from lines 1 and 5):

Signature:

Date:

What to do next

1. Make check payable to Department of Revenue.

2. Mail form and check to:

Department of Revenue
PO Box 47476
Olympia, WA 98504-7476

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Instructions and more information

Please note: Taxes must be paid within 72 hours of possession.

Under state law, consumers are required to pay Washington taxes on cigarettes possessed in Washington. When you buy from a retailer in Washington, the taxes have been paid (as evidenced by the Washington state cigarette tax stamp). When you purchase cigarettes that do not bear the Washington state cigarette tax stamp, the cigarette tax and sales/use tax must be declared and paid.

Tax declarations and payments may be submitted online at dor.wa.gov.

Tax Rate per carton of cigarettes

For purchases on or after May 1, 2010, the tax rate per carton is \$30.25.

Determine location code and use tax rate

The rate of use tax is determined by the location where the item is first used in Washington. Normally, this will be the location of your residence.

To determine the location code(s) and sales/use tax rate(s), use our Tax Rate Lookup Tool (GIS) located on dor.wa.gov. Enter the address for the location of first use in Washington, and click on "Search." The Tax Rate Lookup Tool will provide the location code and total tax rate. Enter this information on line 5, page 1.

Smoking cessation resources

Washington State Department of Health Tobacco Quit Line web site: quitline.com

If you have additional questions, please contact the Taxpayer Account Administration Division at 360-705-6219.