

**MARYLAND
FORM
608-3**

**WHOLESALER'S MONTHLY REPORT OF STAMPED
CIGARETTES AND/OR SALES OF ROLL-YOUR-OWN
(RYO) TOBACCO ON WHICH THE TOBACCO TAX HAS
BEEN PAID BY MANUFACTURER AND BRAND FAMILY**

Wholesaler's Name	License/Registration No.
Month or Period (must correspond with the month or period on Form 608)	Year
Manufacturer's Name and Address:	From Whom Purchased (Name and Address):
First Importer if Foreign Manufactured Product (Name and Address):	

Report all cigarettes stamped with a Maryland tax stamp and all sales of roll-your-own tobacco on which the tobacco tax has been paid for the report month			
(A) Brand Family/Name	(B) Number of Cigarette Packs Stamped		(C) RYO Equivalent Stick Count (At .09 oz. each) on which the tobacco tax has been paid
	Packs of 20	Packs of 25	
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.	Manufacturer Totals:		

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

Signature	Printed Name of Signer	Title: <input type="checkbox"/> Owner <input type="checkbox"/> Partner <input type="checkbox"/> Officer	Date
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(RYO) TOBACCO ON WHICH THE TOBACCO TAX HAS
BEEN PAID BY MANUFACTURER AND BRAND FAMILY
INSTRUCTIONS**

Who must file this form?

Licensed cigarette wholesalers and roll-your-own tobacco wholesalers

When must this form be filed?

No later than 21 days after the end of each calendar month.

What must be reported on this form?

Licensed wholesalers must provide the following information "by manufacturer and brand family:"

- (1) Total number of **cigarette packs affixed with a Maryland tax stamp** during the calendar month;
- (2) Total number of **RYO equivalent stick count for roll-your-own tobacco sold in Maryland on which the tobacco tax has been paid** during the calendar month.

What is "Equivalent Stick Count"?

For purpose of determining the equivalent stick count, 0.09 ounces of roll-your-own tobacco is considered the same as one cigarette as defined by Md. Code Ann. Bus. Reg. §16-402(e)(2).

Completing the Form:

USE A SEPARATE FORM FOR EACH MANUFACTURER

In the spaces provided, enter the manufacturer's name and address, the entity from whom you purchased the product, and the first importer, if the product is foreign manufactured. From the information provided on invoices, purchase agreements, packaging or labeling materials, and shipping documents, identify the manufacturer, seller, and first importer, where applicable, for each brand family.

Column(s) Line(s)

- | | | |
|-----|------|--|
| A | 1-10 | For each brand of cigarettes or roll-your-own tobacco, enter the Brand Family name as found on the Attorney General's website: http://www.oag.state.md.us . |
| B | 1-10 | For each cigarette Brand Family, enter the number of packs stamped with a Maryland tax stamp according to pack size (packs of 20 and/or packs of 25) |
| C | 1-10 | For each RYO Brand Family, enter the equivalent stick count using a factor of 0.09 ounces per stick for RYO sold in Maryland on which the tobacco tax has been paid. (RYO quantity in ounces divided by 0.09 equals the equivalent stick count) For RYO, each equivalent stick is considered a cigarette. |
| B-C | 11 | Provide a grand total for each column. If multiple forms are used for one manufacturer, enter only one grand total on the last line of the last form for that manufacturer. Under Column B, total the number of packs of 20 and the number of packs of 25. Under Column C, total the equivalent stick count on which tobacco taxes have been paid to the Comptroller for Maryland RYO sales. |

Notes: (1) Roll-Your-Own (RYO) Tobacco must be reported on this form as indicated. DO NOT include any other type of "other tobacco products," such as moist snuff, cigars, or pipe tobacco.

(2) The supporting material and records used to complete this form, including MSAI data, must be retained for five (5) years from the due date, or filing date of this report, whichever is later.

**Comptroller of Maryland
Revenue Administration Division
P.O. Box 2999
Annapolis, Maryland 21404-2999**