

Tobacco Products Tax Credit Worksheet

(Keep this form for your reference. Do not send with your tax return.)

This form may be used to calculate credit for tobacco products tax that was reported and paid on a previous Excise Tax Return(s). Credit can only be claimed for the following reasons: returned goods, destroyed goods, sales to United States government, sales to Indian tribal organizations, or interstate sales.

If destroying tobacco products, a representative of the Department of Revenue must be present at the event, or have prior authorization from the Department to destroy the product without an agent of the Department present, per Washington Administrative Code 458-20-185.

Tobacco Products/Cigars (less than \$0.69)

<u>Reason</u>	<u>Month/Year Tax Paid</u> <i>(mm/yy)</i>	<u>Taxable Amount</u>	<u>Tax Rate *</u>	<u>Credit Amount</u>
* Tax rate on or before April 30, 2010			0.75	Subtotal
Tax rate on or after May 1, 2010			0.95	

Cigar Tax (\$0.69 or more)

<u>Reason</u>	<u>Month/Year Tax Paid</u> <i>(mm/yy)</i>	<u>Quantity</u>	<u>Tax Rate *</u>	<u>Credit Amount</u>
* Tax rate on or before April 30, 2010			0.50	Subtotal
Tax rate on or after May 1, 2010			0.65	

Little Cigar Tax (cellulose acetate integrated filters) Effective May 1, 2010

<u>Reason</u>	<u>Month/Year Tax Paid</u> <i>(mm/yy)</i>	<u>Type</u>	<u>Quantity</u>	<u>Tax Rate *</u>	<u>Credit Amount</u>
* Tax rate per stick	0.15125			Subtotal	
Tax rate per pack of 20	3.025				

Refer to page two of the worksheet to calculate credit for Moist Snuff on purchases made after May 1, 2010.

Moist Snuff Effective May 1, 2010

<u>Reason</u>	<u>Month/Year Tax Paid</u> <u>(mm/yy)</u>	<u>Taxable Amount</u>	<u>Tax Rate *</u>	<u>Credit Amount</u>
* Tax rate effective May 1, 2010 - September 30, 2010			0.75	
			Subtotal	

Moist Snuff Effective October 1, 2010

<u>Reason</u>	<u>Month/Year Tax Paid</u> <u>(mm/yy)</u>	<u>Type</u>	<u>Quantity</u>	<u>Tax Rate *</u>	<u>Credit Amount</u>
* Tax rate on units of 1.2 oz or less		2.526 per unit			
Tax rate on units greater than 1.2 oz		2.105 per ounce			
				Subtotal	

Total Credit	\$
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Transfer Total Credit to Tobacco Products Tax Credit line in the Credits section on your tax return.