



Cigarette and Other Tobacco Products (OTP) Consumer Payment Voucher

Consumer's Name			Month and Year ____/____/____		
Street Address		PO Box	Federal Employer Identification Number or Social Security Number		
City		State	ZIP Code	Telephone Number (____)____-____	
E-Mail Address				Fax Number (____)____-____	

Part 1 - Cigarette Purchases	(1) Date Purchased	(2) Supplier's Name	(3) Internet Address or Catalog Sales Address	(4) Brand of Cigarette	(5) Number of Cigarettes per Pack	(6) Number of Cartons Purchased
	____/____/____					
	____/____/____					
	____/____/____					
	____/____/____					
	____/____/____					
	____/____/____					
	____/____/____					
	____/____/____					
	____/____/____					
(7) Total:						

Part 2 - Other Tobacco Products Purchases	(8) Date Purchased	(9) Supplier's Name	(10) Internet Address or Catalog Sales Address	(11) Type of Other Tobacco Product(s) Purchased	(12) Total Purchase Price (before discounts and deals)
	____/____/____				
	____/____/____				
	____/____/____				
	____/____/____				
	____/____/____				
	____/____/____				
	____/____/____				
	____/____/____				
	____/____/____				
(13) Total:					

Part 3 - Tax Calculations	14. Total cartons of cigarettes (total from line 7).....	
	15. Cigarette tax (multiply line 14 by appropriate tax rate — see instructions).....	
	16. Total value of other tobacco products (total from line 13).....	
	17. Other tobacco products tax (multiply line 16 by 10%).....	
	18. Total tax (add lines 15 and 17).....	

Signature	Under penalties of perjury, I declare that the above information and any attached supplement is true, complete, and correct. If you pay by check, you authorize the Department of Revenue to process the check electronically. Any check returned unpaid may be presented again electronically.		
	Signature	Print Name	Date (MM/DD/YYYY) ____/____/____

Mail To: Taxation Division
P.O. Box 811
Jefferson City, MO 65105-0811

Phone: (573) 751-7163
TTY: (800) 735-2966
Fax: (573) 522-1720
E-mail: DOR.tobacco@dor.mo.gov

Visit dor.mo.gov/business/tobacco/
for additional information.



Cigarette - An item manufactured of tobacco or any substitute thereof, wrapped in paper or any substitute thereof, weighing not to exceed three pounds per one thousand cigarettes and which is commonly classified, labeled or advertised as a cigarette.

Other Tobacco Product - Any other consumable tobacco product that is not labeled or advertised as a cigarette. i.e., chewing tobacco (snuff), loose-leaf tobacco (roll-your-own), cigars, cigarette papers, cigarette tubes, blunt wraps, or filtered tips.

Part 1 - Cigarette Purchases

Column 1: Enter the date of your cigarette purchase(s). List each purchase separately.

Column 2: Enter the name of the company from whom you purchased cigarettes.

Column 3: If your purchase was from an Internet retailer, enter their web address. If your purchase was made from a catalog, enter their sales address.

Column 4: Enter the brands of cigarettes purchased.

Column 5: Enter the number of cigarettes per pack. Generally this will be 20 or 25.

Column 6: Enter the number of cartons purchased.

Line 7: Total of Column 6. If you made no cigarette purchases, enter \$0.

Part 2 - Other Tobacco Products (OTP) Purchases

Column 8: Enter the date of your OTP purchase(s). List each purchase separately.

Column 9: Enter the name of the company from whom you purchased OTP.

Column 10: If your purchase was from an Internet retailer, enter their web address. If your purchase was made from a catalog, enter their sales address.

Column 11: Enter the type of OTP purchased. Including: chewing tobacco (snuff), loose-leaf tobacco (roll-your-own), cigars, cigarette papers, cigarette tubes, blunt wraps, filtered tips, or any other consumable tobacco product that is not a cigarette.

Column 12: Enter the total paid for your OTP purchase. Do not reduce price entered by any discounts or rebates offered by the seller.

Line 13: Total of Column 12. If you made no OTP purchases, enter \$0.

Part 3 - Tax Calculation

Line 14: Enter amount from Line 7.

Line 15: Multiply Line 14 by the appropriate tax rate. Packs of 20 cigarettes are taxed at a rate of \$.17 per pack or \$1.70 per carton. Packs of 25 cigarettes are taxed at a rate of \$.2125 per pack or \$2.125 per carton. Round to the nearest whole dollar.

Line 16: Enter amount from Line 13.

Line 17: Multiply Line 16 by 10% (.10).

Line 18: Sum of Line 17 and Line 15.