

Form TT-7

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Virginia Department Of Taxation

Consumer Cigarette Tax Return

Virginia law requires every person using and consuming cigarettes purchased at retail to be liable for the Virginia Cigarette Excise Tax of 3.0¢ a stick or \$6 a carton on cigarettes intended to be burned and 2.25¢ a stick or \$4.50 a carton on cigarettes intended to be heated, unless such tax has been paid by the seller, as evident by the presence of a Virginia revenue stamp affixed to such pack of cigarettes. Any person, except as otherwise provided by law, who sells, purchases, transports, receives, or possess unstamped cigarettes shall be required to pay any tax owed. The Virginia Department of Taxation may assess this tax based on the best information available if the consumer fails to file this return.

- Sales Tax (Virginia Form ST-7 or CU-7) may also be due, in addition to the Cigarette Excise Tax.
- Most Virginia tax forms can be obtained from our website, www.tax.virginia.gov, or by calling our Forms Request Unit at **804.367.8037**.

- If you have questions call **804.371.0730** or write the **Virginia Department of Taxation, Tobacco Unit; P.O. Box 715; Richmond, VA 23218-0715**.
- Cigarette Tax is due on the 10th day of the month following the date of purchase.
- The tax is \$6.00 per carton on cigarettes intended to be burned and \$4.50 a carton cigarettes intended to be heated.
- Make check payable to: **Virginia Department of Taxation**.
- Mail completed form, with payment and copies of the purchase invoices to:

Virginia Department of Taxation
Tobacco Unit
P.O. Box 715
Richmond, VA 23218-0715

For Period Beginning (Enter month and year) _____ **and Ending** (Enter month and year) _____

Consumer's Name	Social Security or Federal Employer's Identification Number	Contact Telephone Number	
Address	City	State	ZIP

Part A - Cigarettes Intended to be Burned

	Column A	Column B	Column C	Column D	Column E	Column F	Column G
	Seller's Name	Seller's Address or Web Address, When Applicable	Transaction Date	Invoice Number	Brand Name of Cigarettes Purchased (Separate line for each brand)	Number of Cigarette Cartons Purchased	Tax Due This Purchase (Column F Times Rate Per Carton - See Instructions)
1							
2							
3							
4							
5							
6							

7 Total Cigarette Tax Due on Cigarettes Intended to be Burned (Sum of Lines 1 through 6)

\$

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Consumer's Name	Social Security or Federal Employer's Identification Number
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Part B - Cigarettes Intended to be Heated

	Column A	Column B	Column C	Column D	Column E	Column F	Column G
	Seller's Name	Seller's Address or Web Address, When Applicable	Transaction Date	Invoice Number	Brand Name of Cigarettes Purchased (Separate line for each brand)	Number of Cigarette Cartons Purchased	Tax Due This Purchase (Column F Times Rate Per Carton - See Instructions)
8							
9							
10							
11							
12							
13							

14 Total Cigarette Tax Due on Cigarettes Intended to be Heated (Sum of Lines 8 through 13).....	\$
15 Total Cigarette Tax Due (Sum of Part A, Line 7 and Part B, Line 14)	\$

Declaration and Signature

I declare that this return (including accompanying schedules and statements) has been examined by me and to the best of my knowledge and belief is true, correct, and complete.

Signature	Date	Phone Number
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