

Form 72

Wyoming Tax Return - Consumer's Cigarette and Tobacco Products Monthly Return

Wyoming Dept of Revenue
122 W 25th St, 2W
Cheyenne, WY 82002-0110

< For Dept Use Only >

Please use black ink to complete form

Ownership RID:

Name & Address

Report Period: _____ through _____

Return Due Date: _____

Check here if this is an amended return >

Section I - Use Tax Due on All Purchases

A. Use Tax Due on All Tobacco Products (Cigarettes, moist snuff, dry snuff, cigars, etc) See tax rate chart online for proper rate	Purchase Price	Tax Rate	Tax Owed
		%	

Section II - Cigarette Tax on Packages of Cigarettes

B. Packages Containing 20 Cigarettes (i.e. 30 packages * \$0.60 = \$18.00)	# of Packages	Tax per Pkg	Tax Owed
		\$0.60	
C. Packages Containing 25 Cigarettes (i.e. 10 packages * \$0.75 = \$7.50)	# of Packages	Tax per Pkg	Tax Owed
		\$0.75	

Section III - Tobacco Tax on Other Tobacco Products

D. 10% Tax on All Other Tobacco Products (includes but is not limited to: cigars, dry snuff, roll-your-own tobacco)	Purchase Price	Tax on OTP	Tax Owed
		10%	

Section IV - Tobacco Tax on Moist Snuff Products

E. Taxable Moist Snuff, Weighing Less than 1 Ounce Per Unit: (See instructions - i.e. 17 units * \$0.60 = \$10.20)	# of Units	Tax per Unit	Tax Owed
		\$0.60	
F. Taxable Moist Snuff, Weighing 1 Ounce or More Per Unit: (See instructions - i.e. 22.50 ounces * \$0.60 = \$13.50)	# of Ounces	Tax per Ounce	Tax Owed
		\$0.60	

Section V - Summary of Tax due

G. Total Tax Owed (Add Tax Owed Amount from Lines A through F)	

Signature: _____

I declare, under penalty of perjury, that I have examined this return and to the best of my knowledge and belief it is correct and complete.

Last 4 numbers of SSN: _____

Printed Name: _____

Date: _____

Phone Number: _____

Form 72 Consumer and Tobacco Products Monthly Return Instructions

Section I: Use Tax is due on ALL purchases- This section should always be completed along with the section below for the type of tobacco purchased. (ie cigarette, OTP, moist snuff etc.)

Line A: Use Tax due on all tobacco Products

1. Enter the purchase price
2. Multiply the purchase price by the tax rate. (The tax rate can be found on our website)
3. Enter the total in the tax owed field

Section II: Cigarette Tax –is due only if you purchased cigarettes. It is always calculated by taking the number of packs times \$.60 to get the tax owed. Cigarettes are sold with 10 packs per carton and sticks of 20 (20 pack) or sticks of 25 in a pack (25 pack)

Line B: Packages containing 20 cigarettes

1. Enter the number of packages
2. Multiply the # of packages by \$0.60
3. Enter the total in the tax owed field to the right

Line C: Packages containing 25 cigarettes

1. Enter the number of packages
2. Multiply the # of packages by \$0.75
3. Enter the total in the tax owed field to the right
- 4.

Section III: Other Tobacco Product Tax-is due if you purchased cigars, dry snuff, roll your own tobacco. However OTP is **not** limited to just these types. The tax rate for OTP is 10%

Line D: 10% tax on all Other Tobacco Products

1. Enter the purchase price
2. Multiply the purchase price by 10%
3. Enter the total in the tax owed field to the right

Section IV: Moist Snuff-this is calculated by ounces per unit. A unit is the container in which the product is sold. There are units less than an ounce and units more than an ounce so these need to be separated as such.

Line E: Taxable Moist Snuff, weighing less than 1 ounce per unit

1. Enter the number of units
 2. Multiply the number of units by \$0.60
 3. Enter the total in the tax owed to the right
- Ie: 17 units X .060 = \$10.20

Line F: Taxable Moist Snuff weighing 1 ounce or more per unit

1. Enter the number of ounces

2. Multiply the number of ounces by \$.060 per ounce
 3. Enter the total in the field to the right
- Ie: 22.50 ounces X .060 = \$13.50

Section V: Summary of Tax Due

Line G: Total Tax owed

1. Add lines A through F
2. Enter the total in the field to the right

Sign the return

Submit the Return to: Wyoming Department of Revenue
122 W 25th St 2nd Fl W
Cheyenne WY 82002-0110