

Form TT-7

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 (1.5 ¢ a stick or \$3 a carton), 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 Department 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 the Department's 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 \$3.00 per carton.
- 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

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 X \$3.00)
Total Cigarette Tax Due						\$

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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