



**MARYLAND  
FORM  
027-1T**

**CIGARETTE STORAGE  
WAREHOUSE REPORT  
INSTRUCTIONS FOR COMPLETING FORMS 027T AND 027-1T**

**GENERAL INSTRUCTIONS**

1. Form must be completed legibly.
2. Form must be signed where indicated by the owner, partner, officer of the corporation, or an agent given signing authority by an owner, partner or officer.
3. Completed forms must be received in the Alcohol and Tobacco Tax office no later than the 15th day of the month following the report month. **A report must be filed even if you had no activity during the report month.**
4. You may only store for the holder of a Maryland Tobacco Wholesalers (TW), Sub Wholesalers (TS) or Manufacturer (TM) License.
5. **Do Not Report** product held in United States Customs bond. However, product removed from the bonded portion of your warehouse to the general warehouse must be reported as an acquisition on form 027-1T.
6. Quantities stored should be reported in number of packs.

**Form 027T**

This is the summary form. The figures on Line 1, "on hand first of month," should agree with those on Line 4, "on hand end of month," of your previous report. The totals on Line 2 and Line 5 should equal all transactions detailed on separate forms 027-1T. Use one form each for Acquisitions and Dispositions by selecting the appropriate check box at the top of the form.

Line 8 provides the opportunity to submit tax payment on any positive unaccountable difference.

Payment at \$3.75 per pack of 20 sticks and/or \$4.38 per pack of 25 sticks on any unaccountable difference at the time the discrepancy is first observed may reduce or avoid interest charges at the time an audit is conducted.

**Form 027-1T - Check box selected for RECEIVED FROM**

Column

- 1 Enter the date you physically received cigarettes in your warehouse.
- 2 Enter the qualifying license number issued by the State of Maryland to the account for which you are storing the cigarettes.
- 3 Enter your Receipt Number, or other reference number as appropriate.
- 4 Enter full name of license holder from which the cigarettes were received.
- 5 Enter quantity, in packs, of cigarettes received.

**Form 027-1T - Check box selected for SHIPPED TO**

Column

- 1 Enter the date the cigarettes were physically removed from your warehouse.
- 2 Enter the qualifying license number issued by the State of Maryland of the account for which you are shipping the cigarettes.
- 3 Enter your Shipping Number, or other reference number as appropriate.
- 4 Enter the name and address of the entity or person to whom cigarettes were shipped.
- 5 Enter quantity, in packs, of cigarettes shipped out.

**For more information:**

Comptroller of Maryland  
Revenue Administration Division  
P.O. Box 2999  
Annapolis, MD 21404-2999  
Telephone: 410-260-7980 or 800-638-2937  
Fax: 410-260-7924

**[www.marylandtaxes.gov](http://www.marylandtaxes.gov)**