

Questions and answers for roll-your-own

1. How much tax is applied to a pack (20) or a carton (200) of cigarettes?

There is \$3.025 tax on 20 cigarettes; \$30.25 on 200 cigarettes.

2. What do the stamps cost?

Cigarette retailers purchase stamps at face value minus:

- 5 cents per cigarette for compensation of the tax already paid on the tobacco.
- \$6 dollars per thousand stamps for compensation for affixing the stamps.

3. How do I buy stamps?

You must be authorized to buy cigarette stamps. To request access to purchase stamps, you will need to contact DORCigarettes@dor.wa.gov.

4. How do I order stamps?

Once authorized, you will receive ordering instructions from the department. Stamps are ordered through a telephone ordering system, which can accept orders 24 hours a day. Deliveries will be made on business days (Monday–Friday) to your business location by armored car or UPS at no charge. In general, stamp orders are processed each *business day* at 11 a.m. and delivered the next *business day*. No stamp deliveries will be made on weekends and holidays.

5. What is the minimum number of stamps I can buy?

There are two stamps to choose from: one for 20 cigarettes (“RYO 20”) and one for 200 cigarettes (“RYO 200”). They come in sheets of 150. The minimum number of RYO 20 stamps you can order is 600 stamps, which costs \$1,211.40. The minimum number of RYO 200 stamps you can order is 150 stamps, which costs \$3,036.60.

6. How do I attach the stamps to the product?

The stamps are self-adhesive. Just apply the appropriate number to the container you provide for the customer to take the cigarettes out of the store.

7. What qualifies as a “container?” Can I use zipped plastic bags?

You can use whatever sort of container you choose. However, you may only use a stamped container one time. It is a gross misdemeanor to use a stamped container more than once.

8. My customers like to bring in their own containers? Is that okay?

No. The customers must carry the cigarettes out of the store in the container you provide.

9. How will you know if I am using the stamps on every purchase?

The commercial cigarette-making machine is required to have a secure meter that tracks the number of cigarettes made. You are required to file a monthly Roll-Your-Own Cigarette Reporting Form with the department that tells how many cigarettes were made. The department will reconcile the cigarettes made and the stamps purchased. The form can be sent by mail, fax or via My DOR to the tax topic Cigarette, Vapor & Tobacco tax.

10. Occasionally, our machine breaks down and it can require us to make up to 600 cigarettes to repair it. Do we have to pay cigarette tax on those products?

The monthly report will have an entry for adjustments to your meter counts for machine malfunction, repairs, and maintenance. Damaged cigarette tubes and cigarettes produced but not sold should be preserved for audit verification by the department.

11. How can I get a tobacco product included on the Attorney General's list of certified products?

The manufacturer of the tobacco must apply to the Attorney General's Office. Contact the Attorney General's Office at 360-753-6200 for additional information.

12. What if I have more questions?

For general information, call the Department of Revenue at 360-705-6705. For assistance with RYO stamps, call 360-705-6219.



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