



216030049

Name _____ Date _____

Address _____ License No _____

Application is hereby made for credit on cigarette stamps as indicated below:

Quantity	Value @ \$3.75/Stamp	Less .82% Discount	Net Credit
	\$	\$	\$
Quantity	Value @ \$4.38/Stamp	Less .82% Discount	Net Credit
	\$	\$	\$
Total Quantity	Total Stamp Value	Total Discount	Total Net Credit
	\$	\$	\$

Credit is requested for the reason(s) checked:

- | Quantity | Reason for Credit Claim |
|----------|---|
| _____ | <input type="checkbox"/> Stamps mutilated. |
| _____ | <input type="checkbox"/> Stamped cigarettes unsalable and returned to manufacturer. |
| _____ | <input type="checkbox"/> Stamps on carton flaps. |
| _____ | <input type="checkbox"/> Multiple stamps cancelled by Comptroller's Office representative. |
| _____ | <input type="checkbox"/> Licensee discontinued the affixing of tax stamps. (May qualify for cash refund - see back) |

I do solemnly declare and affirm under the penalties of perjury that the contents of the foregoing document are true and correct to the best of my knowledge, information and belief.

_____ Title: Owner, Partner or Officer _____ Date _____
 Print Name

_____ Email _____
 Signature

FOR OFFICE USE ONLY

Stamps received by: _____ Date: _____

Received via: _____ Date: _____

Approved for issue by: _____ Date: _____

Issued by: _____ Credit No. _____ Date: _____

**MARYLAND
FORM
603** **WHOLESALE'S CLAIM
FOR CREDIT - CIGARETTE
TAX STAMPS
INSTRUCTIONS**

In accordance with Section 13-901, Tax General Article of the Annotated code of Maryland, refunds in the form of credit for Cigarette Excise Tax Stamps will be given only for the following reasons:

- A. Stamps that are mutilated or damaged, whether or not affixed to a container of cigarettes. In this case, the stamps must be physically returned with Form COM/ATT-603 or witnessed by an authorized representative of the Field Enforcement Bureau or its assignees. (Attach copy of auditor's receipt).
- B. Stamped cigarettes that are unsalable and returned to the manufacturer. In this case, the following must also be submitted:
 1. Freight ticket showing date and number of cigarettes returned.
 2. Manufacturer's packing slip signed by the manufacturer's representative and listing the number of cigarettes to be returned by taxing jurisdiction (including unstamped).
 3. Wholesaler's Affidavit Form COM/ATT-601 listing the amount of cigarettes being returned (stamped and unstamped). The affidavit must match the corresponding freight ticket.
 4. Manufacturer's affidavit (forms supplied by manufacturer) listing the number of Maryland stamped packs received from the licensee.

NOTE: Items 1 through 3 must be submitted to our office within one year of the date shipped from the licensee's location. Item 4 should be submitted to our office within one year of the date received at the manufacturer's location.

It is recommended that all items (1 through 4) be submitted simultaneously.

- C. Stamps on carton flaps. Flaps with stamps on them must be returned with Form COM/ATT-603.
- D. Multiple stamps cancelled by a representative of the Comptroller's Office. Attach a copy of representative's receipt.
- E. The licensee's discontinuing the affixing of stamps. In the case of the discontinuance of business, a cash refund will be made. In all other instances, a credit will be issued.

General Information

- Submit Form COM/ATT-603, to Field Enforcement Bureau, P.O. Box 2999, Annapolis, Maryland 21404-2999. Submit one clear copy of all other required documents.
- Claims must be submitted within 1 year of the date of loss, destruction, return to manufacturer, or other condition necessitating the claim.
- With regard to item "B" above, failure to submit documents within the time frame stated could result in denial of credit. If your claim is denied, however, such information would be considered in an audit of your firm.
- As a result of your claim, a credit will be issued on an approved credit form. The original of **this credit may only be applied to a future tax stamp order**. Credits should be used within 6 months of their issuance.
- The law also provides for a credit for lost or destroyed stamps in the State because of fire, flood, other disaster, vandalism or malicious mischief except loss due to theft. Should such a loss be incurred, contact Field Enforcement Bureau for instructions.
- Questions pertaining to the proper completion of this form or those related to claims in general should be directed to the 410-260-7382.