

**Use Form 1350-U to report and pay tobacco tax.** Use this form if you're an individual who bought untaxed tobacco products online, over the telephone, through mail-order catalogs, or from other tobacco retailers, and you had the tobacco shipped to you in Idaho. Idaho law defines tobacco products as all tobacco (whether smoked, chewed, or snuffed) *except* cigarettes.

The tobacco tax is 40 percent of the wholesale sales price of the tobacco, which is the price you paid before any discounts or reductions were made. Cigars are capped at a wholesale sales price of \$1.25 each. All cigars should be reported with a wholesale sales price up to \$1.25 per individual cigar.

You can report single or multiple transactions. If you pay by check, please attach your check to the return. If you pay by credit card, please attach a Form CCV (credit card payment voucher).

**Lines 1 - 5.** Complete line 1 through 5 to list untaxed tobacco purchases. In column A, enter the date you purchased the tobacco products. On Form 1350-U, enter the dates of your first and last purchases in the Tax period field. In column B, enter the name of the distributor that sold the tobacco products. In columns C and D, enter the wholesale sales price of the tobacco products purchased (the price you paid before any discounts or reductions were made).

**Line 6.** Add lines 1 through 5 in columns C and D.

**Line 7. Amount subject to Tobacco Tax.** Add line 6, columns C and D. Enter amount on line 7 and on Form 1350-U, line 1.

**Line 8. Total Tobacco Tax Due.** Multiply line 7 by the tobacco tax rate (40%). Enter amount on line 8 and on Form 1350-U, line 2.

**Tobacco Tax — Worksheet**

A		B		C		D	
Purchase date		Distributor's name		All Cigars (maximum \$1.25 each)		Tobacco Products (excluding cigars)	
1							
2							
3							
4							
5							
6. Add lines 1 through 5 for columns C and D.....				6			
7. Amount subject to Tobacco Tax. Add line 6, columns C and D. Enter on Form 1350-U, line 1 .....						7	
8. <b>Total Tobacco Tax Due.</b> Multiply line 7 by 0.40. Enter on Form 1350-U, line 2 .....						8	



**Form 1350-U  
Idaho Self-Assessed Tobacco Tax Return**

**Mail to:**  
Idaho State Tax Commission  
PO Box 36  
Boise ID 83722-0410

Name			Tax period _____ / _____ to _____ / _____ Month Year Month Year		
Social Security number or EIN		Phone number	1. Amount subject to Tobacco Tax .....		1
Address			2. Tobacco Tax Due .....		2
City	State	Zip Code	<input type="checkbox"/> My check is attached		

Signature				Date	
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