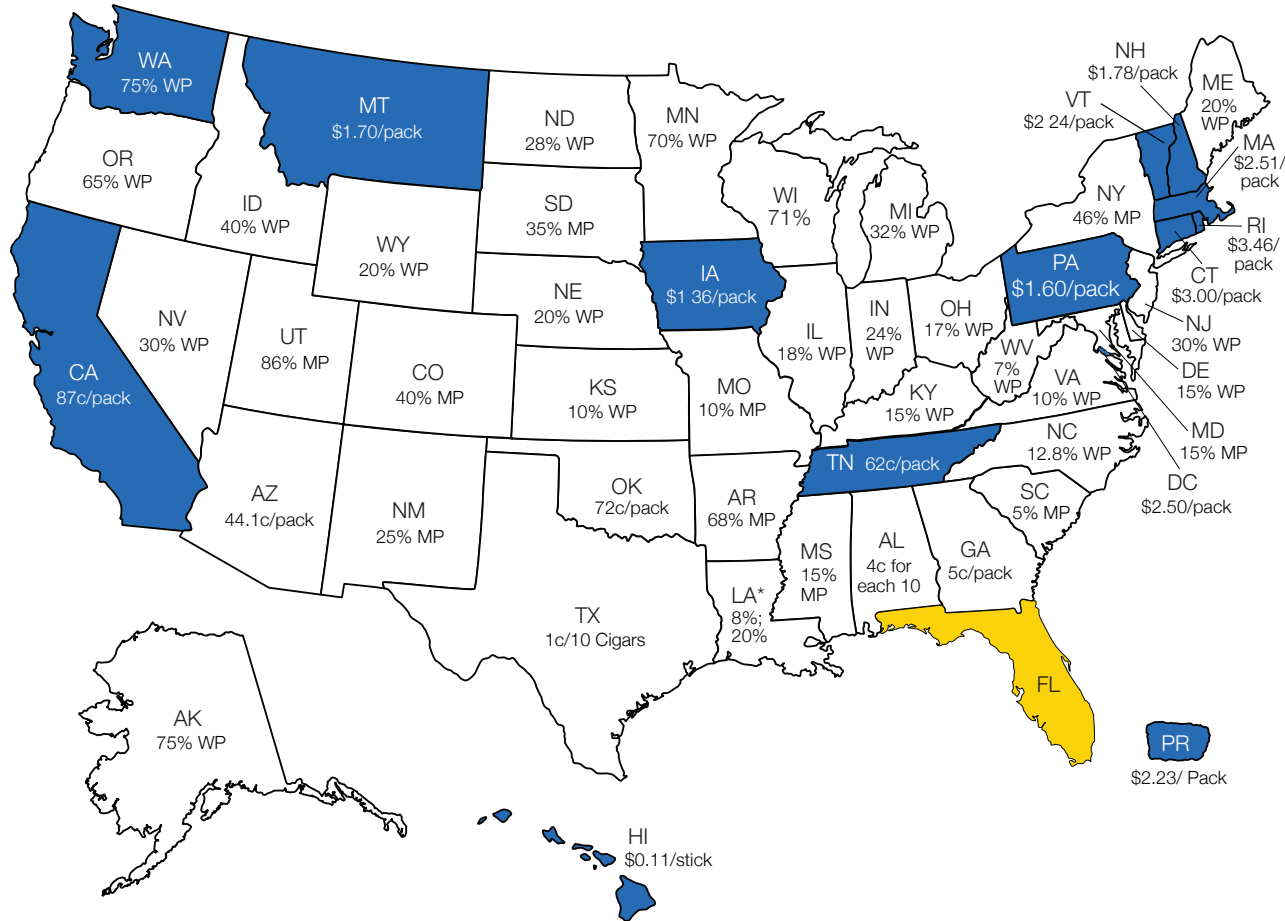


Little Cigars Excise Tax Rates

As of July 1, 2010



Notes:

The Federal excise tax rate is approximately \$1.01 per pack.

*LA: Cigars invoiced by manf. at \$120 per 1,000 or less will be taxed at 8% of invoiced price; Cigars invoiced by manf. at over \$120 per 1,000 will be taxed at 20% of invoiced price.

	States Taxing Little Cigars as Cigarettes
	No Tax on Little Cigars

Pack = 20 Cigars; WP = Wholesale Price; MP = Manufacturer's Price