



As of 4/1/09, the Federal excise tax rate is 52.75% of the selling price with a maximum tax of \$0.4026 per cigar.

* States with a cigar tax cap of \$0.50 per unit.

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

--Philadelphia large cigar tax rate is \$0.036/unit.

--Cook County, IL large cigar tax rate is \$0.30/cigar.