

## Deductions for Business Tax

Updated: August 2013

### Federal and State Excise Taxes

<b>Fuels:</b>	<b>Rate:</b>
Federal: Gasoline Tax	\$.184 per gallon
State: Gasoline Tax	\$.20 per gallon
Federal: Diesel Fuel Tax	\$.244 per gallon
State: Diesel Fuel Tax	\$.17 per gallon
State: Special Tax - All Petroleum Products	\$.01 per gallon
State: Special Tax - Environmental Fee	\$.004 per gallon
Federal: Kerosene Tax	\$.244 per gallon
Federal: Liquefied Gas for Motor Vehicles (propane)	\$.14 per gallon
State: Liquefied Gas for Motor Vehicles (propane)	\$.14 per gallon

<b>Cigarettes</b>	<b>Rate:</b>
Federal: prior to 12/31/1999	\$.24 per pack
Federal: 1/1/2000 to 12/31/2001	\$.34 per pack
Federal: 1/1/2002 to 3/31/2009	\$.39 per pack
Federal: 4/1/2009 to present	\$1.01 per pack
State: prior to 7/15/2002 (20 cigarettes per pack)	\$.13 per pack
State: prior to 7/15/2002 (25 cigarettes per pack)	\$.1625 per pack
State: 7/15/2002 to 6/30/2007 (20 cigarettes per pack)	\$.20 per pack
State: 7/15/2002 to 6/30/2007 (25 cigarettes per pack)	\$.25 per pack
State: 7/1/2007 to present (20 cigarettes per pack)	\$.62 per pack
State: 7/1/2007 to present (25 cigarettes per pack)	\$.775 per pack

<b>Other Tobacco Products</b>	<b>Rate:</b>
State: prior to 7/15/2002	6% of wholesale
State: 7/15/2002 to present	6.6% of wholesale
Federal: Large Cigars (more than 3 pounds per 1000)	52.75% of price, not to exceed \$402.60 per thousand/\$.40 max each
Federal: Small Cigars (3 pounds or less per 1000; pack of 20)	\$50.33 per thousand/\$1.01 per pack
Federal: Small Cigarettes (standard pack of 20)	\$50.33 per thousand/\$1.01 per pack, as listed above.
Federal: Large Cigarettes (more than 3 pounds per 1000; 20 pack)	\$105.69 per thousand/\$2.11 per pack
Federal: Cigarette Papers (less than 6.5 inches)	\$.0315 per 50 papers
Federal: Cigarette Tubes (less than 6.5 inches)	\$.0630 per 50 tubes
Federal: Smokeless Snuff	\$1.51 per pound/\$.0944 per 1 oz. tin or pouch
Federal: Chewing Tobacco	\$.5033 per pound/\$.0315 per 1 oz. tin or pouch
Federal: Roll-Your-Own Tobacco	\$24.78 per pound/\$1.5488 per 1 oz. tin or pouch
Federal: Pipe Tobacco	\$2.8311 per pound/\$.1769 per 1 oz. tin or pouch

<b>Beer</b>	<b>Rate:</b>
State Beer Barrelage Tax: prior to 7/15/2002	\$.126 per gallon or \$3.90 per barrel
State Beer Barrelage Tax: 7/15/2002 to present	\$.1384 per gallon or \$4.29 per barrel
State Wholesale Beer Tax: 7/1/2013 to present	\$35.60 per barrel
State Wholesale Beer Tax: prior to 7/1/2013	17% of retailer's purchase price from licensed wholesalers
Federal: Regular Rate	\$18 per barrel/\$.05 per 12 oz. can
Federal: Reduced Rate	\$7 per barrel on first 60,000 barrels for brewer producing < 2 million barrels; \$18 for rest