

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
**WHOLESALEERS' OTHER TOBACCO PRODUCTS TAX RETURN**

For tax period beginning \_\_\_\_\_ and ending \_\_\_\_\_  
Mo Da y Year Mo Da y Year

FOR DRA USE ONLY

Due date is the 15th day following the end of the reporting period.

<b>STEP 1 PRINT OR TYPE</b>	WHOLESALER		LICENSE NUMBER
	NUMBER AND STREET		FEDERAL EMPLOYER IDENTIFICATION NUMBER
	CITY/TOWN, STATE & ZIP CODE+4		Filing Status (Check One) <input type="checkbox"/> Monthly <input type="checkbox"/> Quarterly
<b>STEP 2 RETURN TYPE</b>	Check one of the following <u>ONLY</u> if applicable (see instructions) <input type="checkbox"/> INITIAL RETURN <input type="checkbox"/> AMENDED RETURN <input type="checkbox"/> FINAL RETURN		CONTACT TELEPHONE NUMBER (OPTIONAL)
<b>STEP 3 CALCULATE TAX ON SMOKELESS AND LOOSE</b>	1 Smokeless Tobacco sold or distributed in New Hampshire .....		1
	2 Loose Tobacco Other Than RYO sold or distributed in New Hampshire.....		2
	3 Smokeless and Loose Tobacco (Line 1 plus Line 2) .....	3	
	4 Total Smokeless and Loose Tobacco Tax (Line 3 x _____%)(see instructions for applicable percentage).....		4
<b>STEP 4 CALCULATE TAX ON DEEMED CIGARETTES</b>	5 Little cigars (deemed cigarettes not stamped) (number sold _____ x \$ _____) (see instructions for applicable rate)		5
	6 Total weight in ounces of RYO sold or distributed in New Hampshire.....	6	
	7 RYO (deemed cigarettes) (Line 6 ÷ by 0.09 _____ X \$ _____) (see instructions for applicable rate).....		7
<b>STEP 5 CALCULATE TAX ON CIGARS</b>	8 Cigars sold or distributed in New Hampshire other than little cigars .....	8	
	9 Premium cigars sold or distributed in New Hampshire .....	9	
	10 Taxable cigars (Line 8 minus Line 9) .....	10	
	11 Cigar Tax (Line 10 x _____% (see instructions for applicable percentage)		11
<b>STEP 6 CALCULATE CREDITS INTEREST &amp; PENALTIES</b>	12 Total Tax Liability (Line 4 plus Line 5 plus Line 7 plus Line 11).....		12
	13 Credits:		
	(a) Advance payments .....	13(a)	
	(b) Credit carried over from prior period.....	13(b)	
	(c) Paid with original return (Amended Return only).....	13(c)	
	14 Enter the sum of Lines 13(a) through 13(c) .....		14
	15 Balance of tax due (Line 12 minus Line 14) .....		15
	16 Additions to tax:		
	(a) Interest .....	16(a)	
	(b) Failure to Pay .....	16(b)	
(c) Failure to File.....	16(c)		
17 Enter the sum of Lines 16(a) through 16(c) .....		17	
<b>STEP 7 CALCULATE BALANCE/ OVERPAY- MENT</b>	18 <b>Balance due</b> with this return (Line 15 plus Line 17) Make Check Payable to: <b>State of New Hampshire</b> .....	<b>PAY THIS AMOUNT →</b>	18
	19 <b>Overpayment</b> (Line 12 minus Line 14 plus Line 17) .....	19	<b>← DO NOT PAY</b>
	20 Apply Overpayment to:		
	(a) Credit applied to next tax period .....		20(a)
(b) Refund (allow 12 weeks for processing) .....		20(b)	
<b>SIGNATURE</b>	Under penalties of perjury, I declare that I have examined this return and to the best of my belief it is true, correct and complete. (If prepared by a person other than the taxpayer, this declaration is based on all information of which the preparer has knowledge.)		
	SIGNATURE (IN INK) OF WHOLESALER	TITLE	DATE

FOR DRA USE ONLY

SIGNATURE (IN INK) OF PAID PREPARER OTHER THAN TAXPAYER

TITLE

DATE

PREPARER'S ADDRESS

PREPARER'S TAX IDENTIFICATION NUMBER

CITY/TOWN, STATE & ZIP CODE+4

**MAIL TO:**  
NH DRA  
DOCUMENT PROCESSING DIVISION  
PO BOX 637  
CONCORD NH 03302-0637

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
**WHOLESALEERS' OTHER TOBACCO PRODUCTS TAX RETURN**  
 LINE-BY-LINE INSTRUCTIONS

**DP-151**

Instructions

**WHO MUST FILE**

All Wholesalers: "Wholesaler" means any person or legal entity doing business in New Hampshire who shall purchase unstamped smokeless and loose tobacco products directly from a licensed manufacturer, and who shall sell products to licensed wholesalers, sub-jobbers, vending machine operators, retailers, and those persons exempted from the tobacco tax under RSA 78:7-b.

**WHEN TO FILE**

All wholesalers shall report their tax liability for the collection of the tax on a monthly basis. Return is due on or before the fifteenth day of the month following the end of the reporting period. U.S. Post Office postmark is proof of date filed. Permission to file quarterly MUST be pre-approved by the Department in writing.

**WHERE TO FILE**

Mail your return to:

New Hampshire Department of Revenue Administration  
 Document Processing Division  
 PO Box 637  
 Concord, New Hampshire 03302-0637

**FORMS MAY NOT BE FILED BY FAX****NEED HELP?**

Contact the Department at (603) 230-5920, Monday through Friday, 8:00 am - 4:30 pm.

**STEP 1**

Type or print name and address of wholesaler and enter the license number and the federal employer identification number. Check the appropriate box to indicate whether this is a monthly or quarterly return.

**STEP 2 RETURN TYPE**

If applicable, check the box indicating whether this is an initial (the first Form DP-151 you have ever filed); an amended (a second or additional return filed for any one reporting period); or a final return (the wholesaler has ceased to exist or when the wholesaler ceases to sell smokeless, loose and little cigar tobacco products). Attach an explanation for an amended or final return.

**REPORT ALL MONEY ITEMS IN WHOLE DOLLARS AND  
 NO NEGATIVE NUMBERS**

**STEP 3 CALCULATE TAX ON SMOKELESS AND LOOSE**

**Line 1** Enter the total dollar value of all **smokeless tobacco products sold or distributed in New Hampshire** by the wholesaler during this reporting period. Include dollar value of sample or gratis smokeless tobacco products at the usual wholesale price value in New Hampshire.

**Line 2** Enter the total dollar value of all **loose tobacco other than RYO sold or distributed in NH**. Include dollar value of sample or gratis loose tobacco products at the usual wholesale price value in New Hampshire.

**Line 3** Calculate the taxable New Hampshire smokeless and loose tobacco sales by adding Line 1 plus Line 2 and enter the result on Line 3.

**Line 4** Enter your smokeless and loose tobacco tax by multiplying Line 3 by the applicable rate from the chart below.

**RATES - TOBACCO PRODUCTS OTHER THAN CIGARETTES**

07/01/2009 - 06/09/2010	48.59%	06/10/2010 - 06/31/2011	65.03%
07/01/2011 - 07/31/2013	48.00%	08/01/2013 -	65.03%

Please see RSA 78:7-c. For rates in other years, contact the Department. "Loose" tobacco became taxable effective July 1, 2005.

Little Cigars became taxable effective July 1, 2008, at a proportional rate.

Effective July 1, 2009, cigars not meeting the definition of a **cigarette** or **premium cigar**, as defined by RSA 78:1, shall be subject to tax imposed on tobacco products other than cigarettes as provided in RSA 78:7-c.

**STEP 4 CALCULATE TAX ON DEEMED CIGARETTES**

**Line 5** Little cigars sold to retail stores in packages containing quantities other than 20 or 25 not suitable for stamping shall be reported and tax paid at a rate proportional to the "B" tax stamp per little cigar. See proportional rates chart below. Pursuant to RSA 78:7, the tax shall not apply to little cigars sold individually to retail stores. (see TIR 2008-04)

**RATES - PROPORTIONAL TO THE "B" TAX STAMP**

07/01/2009 - 06/09/2010	\$0.084	06/10/2010 - 06/31/2011	\$0.089
07/01/2011 - 07/31/2013	\$0.084	08/01/2013 -	\$0.089

**Line 6** Effective May 31, 2013, RSA 78:1, XVII defines RYO as cigarettes. Calculate the total weight in ounces of RYO by adding all the package/pouch weight of RYO sold or distributed in NH.

**Line 7** Calculate the tax on RYO deemed cigarettes. Convert RYO to cigarettes by multiplying Line 6 by 0.09 and then multiply the conversion total by the applicable tax rate. See Line 5 instructions.

**STEP 5 CALCULATE TAX ON CIGARS**

**Line 8** Enter the total wholesale sales price of all cigars sold or distributed in NH not meeting the definition of a cigarette under RSA 78:1, XVII.

**Line 9** Enter the total wholesale sales price of all premium cigars sold or distributed in NH (RSA 78:1, XXI).

**Line 10** Enter the total wholesale sales price of all taxable cigars by subtracting Line 9 from Line 8.

**Line 11** Compute the tax applicable to cigars by multiplying Line 10 by applicable tax rate. See Line 4 instructions.

**STEP 6 CALCULATE CREDITS INTEREST AND PENALTIES**

**Line 12** Total Tax Liability is Line 4 plus Line 5 plus Line 7 plus Line 11.

**Line 13(a)** Enter the amount of any advance payments made. Attach an explanation.

**Line 13(b)** Enter the amount of any credit carried over from the prior tax period.

**Line 13(c)** Enter the amount paid with the original return if this is an amended return. Attach explanation.

**Line 14** Enter the sum of Lines 13(a) through 13(c) on Line 14.

**Line 15** Enter the amount of Line 12 minus Line 14.

**Line 16(a)** Interest is calculated on the balance of tax due (Line 12) from the original due date of the tax to the date paid. Please contact the Department at (603) 230- 5920 for the current rate or visit the Department's website at [www.nh.gov/revenue](http://www.nh.gov/revenue). The rate is established by the Department pursuant to RSA 21-J:28.

**Line 16(b)** A penalty equal to 10% of any nonpayment or underpayment of taxes shall be imposed if the taxpayer fails to pay when due and the failure to pay is due to willful neglect or intentional disregard of the law, but without intent to defraud. If the failure to pay is due to fraud, the penalty shall be 50% of the amount of the nonpayment or underpayment.

**Line 16(c)** A taxpayer failing to timely file a complete return will be subject to a penalty equal to 5% of the tax due or \$10, whichever is greater, for each month, or part thereof, that the return remains unfiled. The total amount of this penalty shall not exceed 25% of the balance of tax due (on Line 15) or \$50, whichever is greater. Calculate this penalty starting from the original due date of the return until the date a complete return is filed.

**Line 17** Enter the total of lines 16(a) through 16(c).

**STEP 7 CALCULATE BALANCE OR OVERPAYMENT**

**Line 18** Enter sum of Line 15 and Line 17; this is the total balance due. If less than \$1.00 do not pay, but still file the return.

Make check or money order payable to: STATE OF NEW HAMPSHIRE. Payment must accompany the return. Please include the license number on the check.

**Line 19** If you have overpaid (if Line 18 is a negative amount) enter Line 12 minus Line 14 plus Line 17.

**Line 20** The taxpayer has an option of applying any part of the overpayment or the total amount of the overpayment as a credit on its next taxable period. Enter the desired credit on Line 20(a). The remainder, which will be refunded, should be entered on Line 20(b). If Line 20(a) is not completed, the entire overpayment will be refunded. Please allow 12 weeks for processing your refund.

**SIGNATURE**

The return must be dated and signed (in ink) by the wholesaler. If the return was completed by a paid preparer, then the preparer must also date and sign the return (in ink), and enter his or her federal employer identification number or his or her preparer tax identification number and complete address.