

DO NOT STAPLE



New Hampshire Department of Revenue Administration

DP-151



WHOLESALEERS' OTHER TOBACCO PRODUCTS TAX RETURN

Tax Period Begin Date, Tax Period End Date, Filing Status (Check one) Monthly, Quarterly

STEP 1 - PRINT OR TYPE

Wholesaler, License Number, Number & Street Address (Mailing Address), Taxpayer Identification Number, Address (continued), City / Town, State, Zip Code + 4 (or Canadian Postal Code)

STEP 2 - Type of Return (check if applicable)

Initial Return (1st filing), Amended Return, Final Return

STEP 3 - Calculate Your Balance Due or Overpayment

Round to the nearest whole dollar

Table with 16 rows for calculating tax liability, including items like Smokeless Tobacco, Loose Tobacco, RYO Tax, and E-Cigarette Tax.



**WHOLESALEERS' OTHER TOBACCO PRODUCTS TAX RETURN - continued**

Credits:			
17(a) Advance payments	17(a)		
17(b) Credit carried over from prior period	17(b)		
17(c) Paid with original return (Amended return only)	17(c)		
18. Enter the sum of Lines 17(a) through 17(c)	18		
19. Enter the balance of Line 16 minus Line 18	19		
Additions to tax:			
20(a) Interest	20(a)		
20(b) Failure to Pay	20(b)		
20(c) Failure to File	20(c)		
21. Enter the sum of Lines 20(a) through 20(c)	21		
22. <b>Balance due</b> with this return (Line 19 plus Line 21) Make check payable to: <b>State of New Hampshire</b>	<b>PAY THIS AMOUNT</b>	22	
23. <b>Overpayment</b> (If balance due is less than zero, enter on Line 23)	23		
<b>Apply Overpayment to:</b>			
24(a) Credit applied to next tax period	24(a)		
24(b) Refund	<b>DO NOT PAY</b>	24(b)	

**STEP 4 - Signatures**

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.

POA: By checking this box and signing below, you authorize us to discuss this return with the preparer listed below.

Signature of Wholesaler	MMDDYYYY	Phone Number
<input type="text"/>	<input type="text"/>	<input type="text"/>

Print Signatory Name & Title

Signature of Paid Preparer Other Than Taxpayer	MMDDYYYY	Preparer's Address, City, State, Zip Code
<input type="text"/>	<input type="text"/>	<input type="text"/>
Print Preparer's Name	Preparer's Tax ID Number	
<input type="text"/>	<input type="text"/>	



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## GENERAL INSTRUCTIONS

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### WHO MUST FILE

All Wholesalers: "Wholesaler" means any person engaged in the business of receiving, storing, purchasing, and selling tobacco products from any source for distribution to persons other than consumers, except those persons exempted from the tobacco tax under RSA 78:5.

### WHEN TO FILE

All wholesalers shall report their tax liability for the collection of the tax on a monthly basis. A 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 to:  
NH DRA  
PO BOX 637  
Concord, NH 03302-0637

### RETURNS SHALL NOT BE FILED BY FAX OR EMAIL

### ROUNDING OFF

Money items shall be rounded off to the nearest whole dollar.

### NEED FORMS?

To obtain additional forms, you may visit our website at [www.revenue.nh.gov](http://www.revenue.nh.gov) or call the Forms Line at (603) 230-5001.

### NEED HELP?

Questions not covered here may be answered in our Frequently Asked Questions (FAQ) available on our website at [www.revenue.nh.gov](http://www.revenue.nh.gov) or by calling Taxpayer Services at (603) 230-5920, Monday through Friday, 8:00 am to 4:30 pm. All written correspondence to the Department should include the taxpayer name, taxpayer identification number, the name of a contact person and a daytime telephone number. Individuals who need auxiliary aids for effective communications in programs and services of the New Hampshire Department of Revenue Administration are invited to make their needs and preferences known. Individuals with hearing or speech impairments may call TDD Access: Relay NH 1-800-735- 2964.



**LINE BY LINE INSTRUCTIONS**

**STEP 1:**  
Enter name and address of wholesaler, license number and Federal Employer Identification Number in the spaces provided. Check the appropriate box to indicate whether this is a monthly or quarterly return.

**STEP 2: SPECIAL RETURN TYPES**  
Check the appropriate box to indicate if this is the initial return filed (the first Form DP-151 you have ever filed), amended return (a second or additional return filed for any one reporting period) or final return (the wholesaler has ceased to sell tobacco products). Attach an explanation for an amended or final return.

**REPORT EVERY ENTRY TO THE NEAREST WHOLE DOLLAR AND REPORT ALL NEGATIVE AMOUNTS USING A MINUS SIGN**

**STEP 3: CALCULATE YOUR BALANCE DUE OR OVERPAYMENT**  
Line 1 Enter the "Wholesale Sales Price" (RSA 78:1, XV) of all smokeless tobacco products sold or distributed in New Hampshire including all free and sample smokeless tobacco products.

Line 2 Enter the Wholesale Sales Price of all loose tobacco products other than RYO (Roll Your Own) sold or distributed in New Hampshire including all free and sample loose tobacco products.

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 AND LITTLE CIGARS (EXCEPT E-CIGARETTES AND PREMIUM CIGARS)**

Tax Period	Rate
08/01/2013 - Present	65.03%
07/01/2011 - 07/21/2013	48.00%
06/10/2010 - 06/30/2011	65.03%
07/01/2009 - 06/09/2010	48.59%

Please see RSA 78:2, II. For rates in other years, contact the Department.

Line 5 Enter the total number of little cigars (defined under RSA 78:1, V) from packages containing quantities other than 20 or 25 sold or distributed in New Hampshire multiplied by the proportional cigarette tax rate from the chart below.

Tax Period	Rate
08/01/2013 - Present	\$0.089
07/01/2011 - 07/31/2013	\$0.084
06/10/2010 - 06/30/2011	\$0.089
07/01/2009 - 06/09/2010	\$0.084

Line 6 Enter the total weight in ounces of RYO by adding all the package/pouch weight of RYO sold or distributed in New Hampshire.

Line 7 Calculate the tax on RYO deemed cigarettes. Convert RYO to cigarettes by dividing Line 6 by .09 and then multiply the result by the applicable proportional cigarette tax. See Line 5 instructions.

Line 8 Enter the total wholesale sales price of all cigars sold or distributed in New Hampshire not meeting the definition of a cigarette or little cigar under RSA 78:1, I & V.

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

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.

Line 12 Enter the total milliliters sold for all closed system E-Cigarettes (A closed system is a closed cartridge or container of liquid or other substances containing nicotine that are not intended to be opened).

Line 13 Calculate the tax on closed system E-Cigarettes by multiplying the total milliliters sold (Line 12) by \$0.30.

Line 14 Enter the total wholesale sales price of all open system E-Cigarettes (An open system is a container or liquid or other substances containing nicotine that is intended to be opened).



**LINE BY LINE INSTRUCTIONS**

Line 15 Calculate the tax on open system E-Cigarettes by multiplying the total wholesale sales price (Line 14) by 8%.

Line 16 Total tax liability is calculated by adding Lines 4, 5, 7, 11, 13 & 15.

Line 17(a) Enter the amount of any advance payments made. Attach an explanation.

Line 17(b) Enter the amount of any credit carried over from the prior tax period.

Line 17(c) Enter the amount paid with the original return if this is an amended return. Attach an explanation.

Line 18 Enter the sum of Lines 17(a) through 17(c) on Line 18.

Line 19 Enter the amount of Line 16 minus Line 18.

Line 20(a) Interest is calculated on the balance of tax due from the original due date of the tax to the date paid at the applicable rate listed below.

$$\frac{\text{Tax Due (Line 16)}}{\text{Number of Days}} \times \frac{\text{Daily Rate}}{\text{Decimal Equivalent}} = \text{Interest due}$$

(see below for applicable rate)

NOTE: The interest rate is recomputed each year under the provisions of RSA 21-J:28, II. Applicable rates are as follows:

PERIOD	RATE	DAILY RATE DECIMAL EQUIVALENT
1/1/2020 - 12/31/2020	7%	.000191
1/1/2019 - 12/31/2019	7%	.000192
1/1/2017 - 12/31/2018	6%	.000164
1/1/2013 - 12/31/2016	5%	.000137
1/1/2010 - 12/31/2012	6%	.000164
Contact the Department for applicable rates for any other tax periods.		

Applicable interest rates for any other tax periods may be obtained from the "Taxpayer Assistance" page of our website at: [www.revenue.nh.gov](http://www.revenue.nh.gov) or by calling Taxpayer Services at (603) 230-5920, Monday through Friday, 8:00 am to 4:30 pm.

Line 20(b) Failure to Pay: A penalty equal to 10% of any nonpayment or underpayment of taxes shall be imposed if the taxpayer fails to pay the tax when due. If the failure to pay is due to fraud, the penalty shall be 50% of the amount of the nonpayment or underpayment.

Line 20(c) Failure to File: A taxpayer failing to timely file a complete return may 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 or incomplete. The total amount of this penalty shall not exceed 25% of the balance of tax due 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 21 Enter the sum of Lines 20(a) through 20(c).

Line 22 Enter the sum of Line 19 and Line 21. If result is less than zero, enter zero and go to line 24(a). **This is the balance due.** Make check or money order payable to: STATE OF NEW HAMPSHIRE. If less than \$1.00, do not pay, but still file the return(s). Enclose, but **do not staple or tape**, your payment with the Form DP-151.

Line 23 If the sum of Line 19 and Line 21 is less than zero, **then you have overpaid.**

Lines 24(a) and 24(b) The taxpayer has an option of applying any or all of the overpayment as a credit toward next period's tax liability. Enter the desired credit on Line 24(a). The remainder, if any, which will be refunded, should be entered on Line 24(b). If Line 24(a) is not completed, the entire overpayment will be refunded.

**STEP 4: SIGNATURES & POWER OF ATTORNEY (POA)**

By checking the POA box, the taxpayer authorizes the staff of the NH DRA to discuss this return with the preparer listed on the front of the return. This is a limited POA for this return only. The NH DRA may request a completed Form DP-2848 for discussion of any other tax period or matter. Form DP-2848 is required to authorize an agent to file on your behalf and to permit the use of an alternative method of signature pursuant to Rev 2904.06.

The return **MUST SIGNED AND DATED** by the wholesaler. If the return is prepared by someone other than the wholesaler, the return must also be signed and dated by the preparer and the preparer's Federal Employer Identification Number or tax identification number and address must be filled in.