



AU-215
Consumer Tobacco
Products Tax Return

STEP 1 - TYPE OR PRINT

First and Last Name

Mailing Address

City/Town

State

Zip Code

Month and Year Acquired
(mmyyyy)

Social Security Number

Telephone Number

STEP 2 - TAX CALCULATION

See Instructions and Rates to Compute Tax

NAME AND ADDRESS OF SELLER	WEBSITE OF SELLER (IF APPLICABLE)	INVOICE NUMBER	INVOICE DATE	Cigarettes/Little Cigars		Roll-Your-Own		Other Tobacco Products	
				NUMBER OF STICKS	TAX DUE <small>(# of sticks x .089)</small>	NUMBER OF OUNCES	TAX DUE <small>((# of Oz./09) x.089)</small>	WHOLESALE SALES PRICE	TAX DUE <small>(Wholesale Sales Price x .6503)</small>
Subtotal of Taxes Due by Category									

Total Tax Due All Categories	\$0.00
Interest	
Failure to Pay Penalty	
Failure to File Penalty	
Total	\$0.00

STEP 3 - 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.

Signature of Consumer (in ink)

MMDYYYY

Signature of Preparer (in ink)

MMDYYYY

Print Preparer's Name

Preparer's Address, City, State, Zip Code

Preparer's Tax ID Number

Preparer's Phone Number



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CONSUMER TOBACCO PRODUCTS TAX RETURN AND PAYMENT INSTRUCTIONS

WHO MUST FILE

All consumers who purchase, import, receive or otherwise acquire tobacco products from other than a licensed retailer, licensed vending machine operator, or licensed sampler, and without documentation to evidence tax paid (except those persons exempted under RSA 78:7-b), shall file this return.

WHEN TO FILE

This return shall be filed on or before the last day of the month following each month in which the consumer acquires such tobacco products.

WHERE TO FILE

Mail your Consumer Tobacco Products Tax Return to:

New Hampshire Department of Revenue Administration
Audit Division
PO Box 1388
Concord, NH 03302-1388

RETURNS MAY NOT BE FILED BY FAX

NEED HELP?

Questions not covered here may be answered in our Frequently Asked Questions (FAQ) available on our website at 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 and a daytime telephone number of a contact person. 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.

STEP 1

Enter the name, address, Social Security number, and telephone number of the consumer who acquired the tobacco products, and the month and year they were acquired.

STEP 2- Complete a separate line for each individual sale of tobacco products acquired.

Name and Address of Seller: Enter the name and address of the seller from which the tobacco products were acquired.

Website of Seller: Enter the website if applicable.

Invoice Number: Enter the invoice number.

Invoice Date: Enter the date of the invoice.

Number of Sticks: Enter the total number of cigarettes and little cigar sticks that were acquired.

Tax Due on Cigarettes and Little Cigars: Tax due for cigarettes and little cigars is calculated by multiplying the total number of sticks by 0.089.

Number of Ounces: Enter the total number of ounces of roll-your-own (RYO) tobacco that were acquired. (See definition on page 4 in accordance with RSA 78:1, XVII(b)).

Tax Due on Roll-Your-Own: Tax due for RYO tobacco is calculated by dividing the total number of ounces by 0.09, and then multiply that number by 0.089.

Wholesale Sales Price: Enter the total wholesale sales price of other tobacco products (OTP) acquired not meeting the definition of a cigarette or premium cigar under RSA 78:1, XVII and XXI.



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Tax Due on OTP: Tax due for OTP is calculated by multiplying the total wholesale sales price by 0.6503.

Interest Calculation: Calculate the amount of interest owed. Please contact the Department at (603) 230-5920 with questions or visit the Department's website at www.revenue.nh.gov.

INTEREST: Interest is calculated on the balance of tax due (Total Tax Due All Categories) from the original due date to the date paid at the applicable rate listed below.

$$\frac{\text{Tax Due}}{\text{Number of Days}} \times \frac{\text{Daily Decimal Rate Equivalent}}{100} = \text{Interest due}$$

NOTE: The interest rate is recomputed each year under the provisions of RSA 211-J:28, II. Applicable rates are as follows:

PERIOD	RATE	DAILY RATE DECIMAL EQUIVALENT
1/1/2018 - 12/31/2018	6%	.000164
1/1/2017 - 12/31/2017	6%	.000164
1/1/2016 - 12/31/2016	5%	.000137

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

Failure to File Penalty: 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 (Total Tax Due All Categories) 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.

Total: The total balance due is the sum of all categories of taxes due, interest, and any penalties.

Make check or money order payable to: **STATE OF NEW HAMPSHIRE**. Payment must accompany the return.

STEP 3 - SIGNATURES

The return must be dated and signed (in ink) by the taxpayer. 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.



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DEFINITIONS:

RSA 78:1, XVII. (a) In conformity with RSA 541-C:2, IV, "cigarette" means any product that contains nicotine, is intended to be burned or heated under ordinary conditions of use, and consists of or contains:

(1) Any roll of tobacco wrapped in paper or in any substance not containing tobacco; or

(2) Tobacco, in any form, that is functional in the product, which, because of its appearance, the type of tobacco used in the filler, or its packaging and labeling, is likely to be offered to, or purchased by, consumers as a cigarette; or

(3) Any roll of tobacco wrapped in any substance containing tobacco which, because of its appearance, the type of tobacco used in the filler, or its packaging and labeling, is likely to be offered to, or purchased by, consumers as a cigarette described in subparagraph (a)(1).

(b) The term "cigarette" includes "roll-your-own" (i.e., any tobacco which, because of its appearance, type, packaging, or labeling is suitable for use and likely to be offered to, or purchased by, consumers as tobacco for making cigarettes). For purposes of this definition of "cigarette," 0.09 ounces of "roll-your-own" tobacco shall constitute one individual "cigarette."

RSA 78:1, III-a. "Wholesale sales price" means the established price for which a manufacturer sells tobacco products other than cigarettes to a wholesaler, exclusive of any discount or other reduction.

RSA 78:1, XXI. "Premium cigars" means cigars which :

(a) Are made entirely by hand of all natural tobacco leaf;

(b) Are hand constructed and hand wrapped;

(c) Weigh more than 3 pounds per 1,000 cigars; and

(d) Are kept in a humidor.

Rev 1001.05 "Other tobacco products (OTP)" means all tobacco products other than cigarettes and premium cigars, as defined in RSA 78:1, XXI, including smokeless tobacco products, loose tobacco and cigars.