

## CHAPTER Rev 1000 TOBACCO TAX

## PART Rev 1002 STAMPS

**Readopt with amendment Rev 1002.01, effective 6-4-20 (Doc# 13049), cited and to read as follows:**Rev 1002.01 Requirement for Use of Stamps.

(a) A wholesaler who satisfies RSA 78:2, III shall demonstrate that it paid the tax due on cigarettes and little cigars sold or distributed to a retailer in this state by affixing "A", "B", or "C" stamps purchased from the department to each package of 20 or 25 by a heat transfer stamp method, either manually or mechanically, before the wholesaler transfers possession to the retailer.

(b) The "A" stamp shall:

(1) Be affixed to individual packages containing 25 cigarettes or little cigars which are purchased from manufacturers participating in the Master Settlement Agreement, pursuant to RSA 541-C:3, I(a), or from manufacturers not participating in the Master Settlement Agreement, pursuant to RSA 541-C:3, I(b); and

(2) Have a value equal to the tax rate established in RSA 78:2, I for packages of 20 cigarettes or little cigars, multiplied by 125%.

(c) The "B" stamp shall:

(1) Be affixed to individual packages containing 20 cigarettes or little cigars which are purchased from manufacturers participating in the Master Settlement Agreement, pursuant to RSA 541-C:3, I(a); and

(2) Have a value equal to the tax rate established in RSA 78:2, I for packages of 20 cigarettes or little cigars.

(d) The "C" stamp shall:

(1) Be affixed to individual packages containing 20 cigarettes which are purchased from manufacturers not participating in the Master Settlement Agreement, pursuant to RSA 541-C:3, I(b); and

(2) Have a value equal to the tax rate established in RSA 78:2, I for packages of 20 cigarettes.

(e) Pursuant to RSA 78:11, II, every wholesaler shall keep on hand at each premises in this state where cigarettes or little cigars are possessed, stored, or sold, enough stamps purchased within the previous 90 days to pay the tax due on all cigarettes and little cigars present at the premises at any given time.

(f) For cigarettes and little cigars in packages of other than 20 or 25, or too small to affix a stamp, or for RYO, a wholesaler who satisfies RSA 78:2, III shall, in lieu of stamps, keep documentation to demonstrate that it paid the tax due, and otherwise comply with the reporting and payment requirements for OTP, as provided in Rev 1003.

- (g) Each invoice issued by a wholesaler shall state that the tax has been collected.
- (h) A stamp affixed to an individual package shall be deemed to comply with this section only if:
  - (1) A single stamp is affixed to each package;
  - (2) The stamp is at least 75% visible; and
  - (3) The stamp's numerical designation is legible.

PART Rev 1003 OTHER TOBACCO PRODUCTS

**Readopt with amendment Rev 1003.02, effective 6-4-20 (Doc# 13049), cited and to read as follows:**

Rev 1003.02 OTP Tax Liability.

(a) Every wholesaler who satisfies RSA 78:2, III shall, pursuant to Rev 1009.09, complete and file Form DP-151, "Wholesalers' Other Tobacco Products Tax Return", with the department:

- (1) On a monthly basis; or
  - (2) On a quarterly basis, if permission to file quarterly has been granted by the department in writing.
- (b) Wholesalers requesting to file a Form DP-151 for a quarterly period shall submit the request:

(1) Electronically through the Granite Tax Connect portal located at [www.revenue.nh.gov/gtc](http://www.revenue.nh.gov/gtc); or

(2) In writing to:

New Hampshire Department of Revenue Administration  
Collections Division  
P.O. Box 454  
109 Pleasant Street  
Concord, New Hampshire, 03302-0454.

(c) The request made in (b) above, shall contain the following information:

- (1) The wholesaler's:
  - a. Name and address;
  - b. Tax identification number; and
  - c. License number; and

- (2) The reasons why a change of reporting period is requested.
- (d) The department shall grant the request made in (b) above, if:
  - (1) The wholesaler's average monthly tax liability is \$500.00 or less per month for the calendar quarter immediately preceding the submission of the request; and
  - (2) The wholesaler has no outstanding tax liability.
- (e) The department shall automatically revoke permission to file on a quarterly basis if:
  - (1) The wholesaler fails to timely file any return or report;
  - (2) The wholesaler files a return, report, or affidavit, which is determined to be false;
  - (3) The wholesaler is not in good standing with department as provided in RSA 78:8, III, including, but not limited to, if any check is returned for nonsufficient funds;
  - (4) The wholesaler fails to comply with the requirements of RSA 78 or this chapter; or
  - (5) The wholesaler's tax liability exceeds \$500 per month, pursuant to (g) below.
- (f) The due date of quarterly returns shall be the 15th day of the month following the end of each calendar quarter.
- (g) If, during any subsequent calendar quarter, the average tax liability of a wholesaler filing on a quarterly basis exceeds \$500.00 per month, the wholesaler shall commence monthly filings.

PART Rev 1005 PURCHASES OF TAX STAMPS

**Readopt with amendment Rev 1005.01, effective 3-6-14 (Doc# 10536), cited and to read as follows:**

Rev 1005.01 Purchases of Tax Stamps. Licensed wholesalers purchasing tax stamps shall:

- (a) Submit a completed Form CD-15, "Cigarette Stamp Order", to the department in accordance with Rev 1009.05;
- (b) Be liable for the payment of all shipping expenses, including any insurance charges; and
- (c) Be liable for the payment of the tax stamps purchased.

**Readopt with amendment Rev 1005.02, effective 3-6-14 (Doc# 10536), to read as follows:**

Rev 1005.02 Independence of Transactions.

- (a) Each purchase of "A", "B", or "C" tax stamps shall be a separate transaction.

(b) No credit or debit incurred in one transaction shall be applied to another transaction.

**Readopt with amendments Rev 1005.05, effective 6-4-20 (Doc# 13049), to read as follows:**

Rev 1005.05 Refunds for Stamps on Outdated, Damaged or Unsaleable Cigarettes for Wholesalers.

(a) Wholesalers shall obtain refunds for tax paid on outdated, damaged, or unsaleable returned cigarettes or little cigars, as provided by RSA 78:12, IV, by completing a Form CD-92, “Notice of Intent to Return Damaged or Obsolete Cigarettes to Manufacturer,” and filing it with the department’s collections division, in accordance with Rev 1009.07, at least 10 business days prior to shipping the cigarettes or little cigars back to the manufacturer.

(b) Form CD-92, “Notice of Intent to Return Damaged or Obsolete Cigarettes to Manufacturer”, shall be accompanied by copies of all documents used by the wholesaler to return the cigarettes or little cigars to the manufacturer.

(c) After filing Form CD-92, wholesalers shall file with the department all affidavits from the manufacturer verifying the receipt, the date, and method of destruction of the cigarettes or little cigars for which the refund is being claimed.

(d) The affidavits in (c) above, shall be submitted electronically through the Granite Tax Connect portal located at [www.revenue.nh.gov/gtc](http://www.revenue.nh.gov/gtc), or e-mailed to [dra.collections@dra.nh.gov](mailto:dra.collections@dra.nh.gov), or mailed to:

New Hampshire Department of Revenue Administration  
Collections Division  
P. O. Box 454  
109 Pleasant Street  
Concord, New Hampshire 03302-0454.

(e) Upon receipt of all required documents, the department shall issue the refunds. The amount of the refund shall be calculated using the tax rate and wholesale price in effect at the time the tobacco product was purchased.

PART Rev 1006 ACCOUNTING RECORDS

**Readopt with amendment Rev 1006.02, effective 6-4-20 (Doc# 13049), cited and to read as follows:**

Rev 1006.02 Content and Maintenance of Accounting Records.

(a) Every manufacturer, wholesaler, retailer, and sampler shall keep complete and accurate records relating to all the tobacco products it manufactured, purchased, or otherwise acquired, and the sale or distribution of such tobacco products, for the following period of time:

(1) Three years, including, for the first 12 months from the date of manufacture, purchase, acquisition, sale, or distribution, whichever is later, at the place of business identified in its license; and

- (2) Until the resolution of any contested matters involved in an adjudicative proceeding or litigation with the department, if after a period of 3 years.
- (b) Every manufacturer and wholesaler shall deliver with each sale or distribution of tobacco products an invoice or written statement as required by RSA 78:15, VI, and retain a duplicate.
- (c) The following records shall be maintained by wholesalers to the extent applicable:
  - (1) Books of account, including but not limited to:
    - a. The general ledger;
    - b. The cash receipts;
    - c. The cash disbursements; and
    - d. The sales and purchase journals;
  - (2) Invoices for all tobacco products:
    - a. Purchased;
    - b. Acquired;
    - c. Sold; or
    - d. Exchanged;
  - (3) All pertinent bank statements;
  - (4) Purchase and sale records identifying the total number of cigarette and little cigar packages and the total count of cigarettes or little cigars per package;
  - (5) Records identifying the individual “A”, “B” or, “C” tax stamp purchase requisitions;
  - (6) Documentation for all cigarettes and little cigars, by number of packages and number of cigarettes or little cigars per package, or any tobacco products returned to manufacturer indicating product returned and date returned;
  - (7) Bills of lading indicating date the tobacco products were received;
  - (8) Quarterly inventory for:
    - a. PMs including:
      1. All stamped or unstamped cigarettes, little cigars, and RYO purchased by a resident wholesaler for New Hampshire and/or other states;
      2. All New Hampshire or other states’ stamped and unstamped cigarettes, little cigars, and RYO, saleable or damaged in the possession of a resident wholesaler;

3. All New Hampshire stamped cigarettes, little cigars, and RYO which are saleable or damaged in the possession of a non-resident wholesaler;
4. All New Hampshire or other states' stamped and unstamped cigarettes, little cigars, and RYO returned to the manufacturer for any reason by a resident wholesaler;
5. All New Hampshire stamped cigarettes, little cigars, and RYO sold in New Hampshire by a resident wholesaler and into New Hampshire by a non-resident wholesaler;
6. All non-taxable cigarette, little cigar, and RYO sales in New Hampshire by a resident wholesaler and into New Hampshire by a non-resident wholesaler;
7. All cigarettes, little cigars, and RYO stamped and unstamped sold into other states by a resident wholesaler; and
8. All New Hampshire stamped cigarettes, little cigars, and RYO returned to the manufacturer for any reason by a non-resident wholesaler;

b. NPMs including:

1. All stamped or unstamped cigarettes, little cigars, and RYO purchased by a resident wholesaler for New Hampshire, other states, or both;
  2. All New Hampshire, other states, or both stamped and unstamped cigarettes, little cigars, and RYO, saleable or damaged in the possession of a resident wholesaler;
  3. All New Hampshire stamped cigarettes, little cigars, and RYO, which are saleable or damaged, in the possession of a non-resident wholesaler;
  4. All New Hampshire, other states, or both stamped and unstamped cigarettes, little cigars, and RYO returned to the manufacturer for any reason by a resident wholesaler;
  5. All New Hampshire stamped cigarettes, little cigars, and RYO sold in New Hampshire by a resident wholesaler and into New Hampshire by a non-resident wholesaler;
  6. All non taxable cigarette, little cigar, and RYO sales in New Hampshire by a resident wholesaler and into New Hampshire by a non-resident wholesaler;
  7. All cigarettes, little cigars, and RYO stamped and unstamped sold into other states by a resident wholesaler; and
  8. All New Hampshire stamped cigarettes, little cigars, and RYO returned to the manufacturer for any reason by a non-resident wholesaler;
- (9) Beginning and ending quarterly inventory of all tobacco tax stamps including purchases for resident wholesalers;

- (10) Beginning and ending quarterly inventory of New Hampshire tobacco stamps including purchases for non-resident wholesalers;
- (11) Daily logs of cigarette and little cigar packages stamped;
- (12) Invoices for all sample tobacco products received;
- (13) Documentation for all OTP, by number of units returned to the manufacturer and the date returned;
- (14) Invoices indicating New Hampshire OTP tax charged;
- (15) Documentation showing the total OTP sales, listed by each individual taxing jurisdiction;
- (16) Inventory of stamp rolls purchased by roll number;
- (17) Inventory of stamp rolls purchased by individual stamp number;
- (18) Inventory of stamped product sold by roll number;
- (19) Inventory of stamped product sold by individual stamp number;
- (20) Copies of monthly filed Form AU-201, "Non-Resident Wholesaler Cigarette Tax Report" or Form AU-202, "Resident Wholesaler Cigarette Tax Report";
- (21) Accounting policy and procedures manuals relevant to cigarettes, little cigars, and tobacco tax;
- (22) Contracts, purchase agreements, or both, with all cigarette, little cigar, or tobacco manufacturers or importers;
- (23) Wholesaler shipment contracts;
- (24) Rules, regulations, and bylaws relating to tobacco products;
- (25) Copies of all invoices for sales of tobacco products to all states;
- (26) All invoices for purchases of tobacco products;
- (27) Monthly inventory worksheets for tobacco products;
- (28) Monthly inventory of all stamp purchases;
- (29) Copies of all Form DP-151, "Wholesalers' Other Tobacco Products Tax Return";
- (30) Copies of any and all cigarette, little cigar, or tobacco tax returns filed with other states;
- (31) Copies of all shipping records and bills of lading;
- (32) All documents identifying the physical addresses of all warehouse locations;

(33) Copies of all registrations or reports made pursuant to the Prevent All Cigarette Trafficking (“PACT”) Act 15 U.S.C.§§375-378;

(34) Copies of New Hampshire retail licenses for each retailer to which sales were made; and

(35) Copies of New Hampshire manufacturers’ licenses for each manufacturer from which product was purchased for sale in New Hampshire.

#### PART Rev 1008 ADMINISTRATION

##### **Readopt with amendment Rev 1008.06, effective 6-4-20 (Doc# 13049), cited and to read as follows:**

###### Rev 1008.06 Discontinuing Operations.

(a) A manufacturer or wholesaler that discontinues operations subject to the provisions of RSA 78 shall return its license to the department’s collections division within 30 days after discontinuing operations by:

(1) Mailing it to:

New Hampshire Department of Revenue Administration  
Collections Division  
P. O. Box 454  
109 Pleasant Street  
Concord New Hampshire 03302-0454; or

(2) Delivering it to Governor Hugh J. Gallen Office Park South, 109 Pleasant Street, Medical and Surgical Building, Concord, NH.

(b) License fees shall not be refundable if business operations cease prior to the expiration date of the license.

(c) The tobacco tax license shall not be transferable from one business entity to another.

#### PART Rev 1009 FORMS AND REPORTS

##### **Readopt with amendment Rev 1009.02, effective 6-4-20 (Doc# 13049), cited and to read as follows:**

###### Rev 1009.02 Manufacturer’s Report.

(a) On or before the 30th day following the end of each month, every manufacturer shall send the department’s audit division a written report of tobacco products transported into this state containing:

(1) Name and address of wholesaler receiving tobacco products;

- (2) Manufacturer's taxpayer identification number; and
- (3) Manufacturer's license number;
- (4) Invoice number;
- (5) Invoice date;
- (6) Shipping code;
- (7) Bill of lading;
- (8) Number of cigarettes and little cigars by package size;
- (9) Number of samples or free tobacco products, on which the tax value is to be applied by the wholesaler; and
- (10) The invoice number, invoice date, and shipping code of OTP by:
  - a. Product type;
  - b. Quantity shipped; and
  - c. List price.

(b) The report shall be submitted electronically through the Granite Tax Connect portal located at [www.revenue.nh.gov/gtc](http://www.revenue.nh.gov/gtc), e-mailed to [tobacco@dra.nh.gov](mailto:tobacco@dra.nh.gov), or mailed to:

New Hampshire Department of Revenue Administration  
Audit Division  
PO Box 1388  
109 Pleasant Street  
Concord, New Hampshire 03302-1388.

(c) All records supporting the information in the manufacturer's report shall be retained for 3 years or until the resolution of any contested matters involved in an adjudicative proceeding or litigation with the department, whichever is later.

**Readopt with amendment Rev 1009.021, effective 6-4-20 (Doc# 13049), cited and to read as follows:**

Rev 1009.021 Wholesaler's Accounting.

(a) Pursuant to RSA 78:13, III, every wholesaler shall file an accounting of all OTP, cigarettes and little cigars as described in Rev 1002.01(g), and RYO, transferred to and from any premises in this state where such tobacco products are possessed, stored, or sold, with the department on or before the 15<sup>th</sup> day following the end of each reporting period.

(b) The accounting shall contain, at a minimum:

- (1) The wholesaler's taxpayer identification number;
- (2) The wholesaler's license number;
- (3) The address of the premises;
- (4) The name and address of all manufacturers and wholesalers that transported such tobacco products to the premises during the reporting period;
- (5) The name and address of all wholesalers, retailers, and samplers that received such tobacco products from the premises during the reporting period; and
- (6) A listing of all such tobacco products transferred to or from the premises during the reporting period, by invoice number, invoice date, product type, quantity shipped, and list price.

(c) The accounting shall be submitted electronically through the Granite Tax Connect portal located at [www.revenue.nh.gov/gtc](http://www.revenue.nh.gov/gtc), or mailed to:

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

(d) All records supporting the information in the wholesaler's accounting shall be retained for 3 years or until the resolution of any contested matters involved in an adjudicative proceeding or litigation with the department, whichever is later.

**Readopt with amendment Rev 1009.03, effective 1-22-15 (Doc# 10766), cited and to read as follows:**

Rev 1009.03 Form AU-201, Non-Resident Wholesaler Cigarette Tax Report.

(a) Every non-resident wholesaler shall complete and file with the department's audit division Form AU-201, "Non-resident Wholesaler Cigarette Tax Report", on or before the 30th day following the end of the regular accounting quarter.

(b) Form AU-201, shall contain the dated signature of a company/corporate officer declaring "that I have examined this Report, and to the best of my belief it is true, correct and complete."

(c) The information required on Form AU-201, shall agree with the wholesaler's accounting records for the reporting period.

(d) Form AU-201 shall be filed electronically through the Granite Tax Connect portal located at [www.revenue.nh.gov/gtc](http://www.revenue.nh.gov/gtc), or by mail to:

New Hampshire Department of Revenue Administration  
PO Box 637  
109 Pleasant Street  
Concord, NH 03302-0637.

**Readopt with amendment Rev 1009.04, effective 6-4-20 (Doc# 13049), to read as follows:**

Rev 1009.04 Form AU-202, Resident Wholesaler Cigarette Tax Report.

(a) Every resident wholesaler shall complete and file with the department Form AU-202, “Resident Wholesaler Cigarette Tax Report”, on or before the 30th day following the end of the regular accounting quarter.

(b) Form AU-202, shall contain the dated signature of a company/corporate officer declaring “that I have examined this Report, and to the best of my belief it is true, correct, and complete.”

(c) The information required on Form AU-202, shall agree with the wholesaler’s accounting records for the reporting period.

(d) A wholesaler licensed to sell or distribute cigarettes or little cigars from more than one location in this state may request permission from the department, in writing, to file on a consolidated basis.

(e) The request shall be:

(1) Accompanied by a statement signed and dated by the wholesaler agreeing to the conditions described in (g) below; and

(2) Submitted electronically through the Granite Tax Connect portal located at [www.revenue.nh.gov/gtc](http://www.revenue.nh.gov/gtc), or mailed to:

New Hampshire Department of Revenue Administration  
PO Box 637  
109 Pleasant Street  
Concord, NH 03302-0637.

(f) The request shall include the following:

(1) The wholesaler’s designation of one license number to be the master license number;

(2) The license number for each location; and

(3) The address for each location.

(g) A wholesaler filing a consolidated return shall:

(1) Comply with all the requirements of Rev 1009.04;

(2) Notify the department, in writing, of any additions or deletions to the consolidated group within 10 days of any change;

(3) Continue to use the designated master license number unless the department gives written permission to change the designation, pursuant to (h) below;

(4) Keep complete and accurate records pursuant to Rev 1006.02 for each individual license; and

(5) Resume filing separate forms for each license number if notified by the department, in writing, that the wholesaler failed to comply with Rev 1009.04.

(h) The department shall give written permission to file on a consolidated basis if the wholesaler meets the requirements in (e)-(g) above.

**Readopt with amendment Rev 1009.05, effective 3-6-14 (Doc# 10536), to read as follows:**

Rev 1009.05 Form CD-15, Cigarette Stamp Order. A Form CD-15, "Cigarette Stamp Order," shall:

(a) Be completed and filed with the department by licensed wholesalers to purchase tobacco tax stamps from the department via:

(1) Filing electronically through the Granite Tax Connect portal located at [www.revenue.nh.gov/gtc](http://www.revenue.nh.gov/gtc);

(2) Emailing [stamps@dra.nh.gov](mailto:stamps@dra.nh.gov);

(3) Faxing to (603) 230-5946; or

(4) Hand delivery or mailing to:

New Hampshire Department of Revenue Administration  
Collection Division  
PO Box 454  
109 Pleasant Street  
Concord, NH 03302-0454; and

(b) Contain the dated signature of the licensed wholesaler or authorized agent and shall be accompanied by payment, made in accordance with Rev 1005.04.

**Readopt with amendment Rev 1009.07, effective 6-4-20 (Doc# 13049), to read as follows:**

Rev 1009.07 Form CD-92, Notice of Intent to Return Damaged or Obsolete Cigarettes to Manufacturer.

(a) A wholesaler shall complete and file Form CD-92, "Notice of Intent to Return Damaged or Obsolete Cigarettes to Manufacturer", to notify the department's collections division, at least 10 business days prior to shipping, of the wholesaler's intent to return damaged or obsolete packages of cigarettes or little cigars to the manufacturer.

(b) Form CD-92, "Notice of Intent to Return Damaged or Obsolete Cigarettes to Manufacturer", shall be accompanied by the documentation set forth in Rev 1005.05(b).

(c) Form CD-92, "Notice of Intent to Return Damaged or Obsolete Cigarettes to Manufacturer" shall be filed with the department by:

- (1) E-mailing to [dra.collections@dra.nh.gov](mailto:dra.collections@dra.nh.gov);
- (2) Faxing to 603-230-5946; or
- (3) Filing electronically through the Granite Tax Connect portal located at [www.revenue.nh.gov/gtc](http://www.revenue.nh.gov/gtc).

**Readopt with amendment Rev 1009.08, effective 6-4-20 (Doc# 13049), to read as follows:**

Rev 1009.08 Form DP-31, Application for Tobacco Tax License.

(a) Form DP-31, “Application for Tobacco Tax License”, shall be completed and filed with the department for a tobacco license to sell tobacco products.

(b) Form DP-31, “Application for Tobacco Tax License”, shall contain the dated signature of an officer, owner, or member of the applicant to certify that they have examined the information contained in the form and to the best of their belief it is true, correct, and complete.

(c) Form DP-31, “Application for Tobacco Tax License”, shall be accompanied by the statutory fee, as set in RSA 78:6, IV, for the license when it is submitted.

(d) Form DP-31, “Application for Tobacco Tax License” and the statutory fee shall be submitted electronically through the Granite Tax Connect portal located at [www.revenue.nh.gov/gtc](http://www.revenue.nh.gov/gtc), or by mail to:

New Hampshire Department of Revenue Administration  
PO Box 637  
109 Pleasant Street  
Concord, NH 03302-0637.

**Readopt with amendment Rev 1009.09, effective 6-4-20 (Doc# 13049), to read as follows:**

Rev 1009.09 Form DP-151, Wholesalers’ Other Tobacco Products Tax Return.

(a) Every wholesaler who sells, ships, or transports OTP, cigarettes or little cigars as described in Rev 1002.01(f), or RYO, shall complete and file Form DP-151, “Wholesalers’ Other Tobacco Products Tax Return”, with the department by the 15<sup>th</sup> day following the end of the reporting period, pursuant to RSA 78:3, I.

(b) Form DP-151, “Wholesalers’ Other Tobacco Products Tax Return”, shall be accompanied by a tax payment and shall contain the dated signature of either the taxpayer or the taxpayer’s preparer with title, preparer’s identification number and address to certify that they have examined the return and to the best of their belief it is true, correct, and complete.

(c) If filing an amended return, a statement shall be attached to the amended Form DP-151, “Wholesalers’ Other Tobacco Products Tax Return”, providing an explanation of the adjustments made to the original return.

(d) Form DP-151, “Wholesalers’ Other Tobacco Products Tax Return”, shall be filed and all taxes due remitted on a monthly basis, unless the commissioner has authorized the wholesaler to file quarterly pursuant to Rev 1003.02.

(e) Form DP-151, “Wholesalers Other Tobacco Products Tax Return” and the tax payment shall be submitted electronically through the Granite Tax Connect portal located at [www.revenue.nh.gov/gtc](http://www.revenue.nh.gov/gtc), or by mail to:

New Hampshire Department of Revenue Administration  
PO Box 637  
109 Pleasant Street  
Concord, NH 03302-0637.

**Readopt with amendment Rev 1009.10, effective 6-4-20 (Doc# 13049), to read as follows:**

Rev 1009.10 Form AU-215, Consumer Tobacco Products Tax Return.

(a) Form AU-215, “Consumer Tobacco Products Tax Return,” shall be completed and filed with the department by every consumer who acquires tobacco products pursuant to Rev 1007.02, on or before the last day of the month following each month in which the consumer acquires such tobacco products.

(b) Form AU-215 shall be:

- (1) Accompanied by payment of the tax;
- (2) Signed under the penalties of perjury to certify that it is true, correct, and complete by:
  - a. The consumer; and
  - b. The consumer’s preparer if Form AU-215 is completed by a preparer; and
- (3) Filed electronically through the Granite Tax Connect portal located at [www.revenue.nh.gov/gtc](http://www.revenue.nh.gov/gtc), or mailed to:

New Hampshire Department of Revenue Administration  
P.O. Box 637  
109 Pleasant Street  
Concord, New Hampshire 03302-0637.