



## INSTRUCTIONS

### WHO MUST FILE

Every non-resident wholesaler: "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

This report is due on or before the 30th day following the end of the wholesaler's regular accounting quarter.

### WHERE TO FILE

File online at Granite Tax Connect [gtc.revenue.nh.gov/TAP/](https://gtc.revenue.nh.gov/TAP/) or mail to NH DRA, PO Box 637, Concord, NH 03302-0637.

### NEED HELP?

Contact the Department at (603) 230-4359, Monday through Friday, 8:00 am to 4:30 pm.

### PAGE 1 ACCOUNTING FOR INVENTORY FROM ALL PARTICIPATING MANUFACTURERS

#### STEP 1

Enter the ending date of the wholesaler's regular accounting quarter.

Enter the wholesaler's name and New Hampshire Tobacco Wholesaler License number.

#### STEP 2 - CIGARETTE INVENTORY FOR ALL PARTICIPATING MANUFACTURERS

**Participating Manufacturer (PM)** has the meaning given that term in Section II (jj) of the Tobacco Master Settlement Agreement and all amendments thereto. (See RSA 541-D:2, V).

*The directory of PMs can be found on the New Hampshire Department of Justice's website at <http://doj.nh.gov/consumer/tobacco/documents/tobacco-directory.pdf>*

Columns A through D represent the following:

A	B	C	D
20s PM:	25s PM:	OTHER PM:	RYO PM:
Packages containing 20 cigarettes.	Packages containing 25 cigarettes.	Sticks for all packages of cigarettes other than those containing 20 or 25 cigarettes.	Total ounces for all roll your own cigarette tobacco.

**Line 1:** Enter in each of Columns A-D the total of all damaged cigarettes in inventory that have NH Tobacco Tax stamps affixed or have NH Tobacco Tax paid on the cigarettes and have not already been returned to the manufacturer.

**Line 2:** Enter in each of Columns A-D the total of all damaged cigarettes that have a NH Tobacco Tax stamp affixed or have NH Tobacco Tax paid on the cigarettes and have been returned to the manufacturer.

**Line 3:** Enter in each of Columns A-D the total cigarettes in inventory that are saleable and that a NH Tobacco Tax stamp has been affixed.

**Line 4:** Enter in each of Columns A-D the total cigarettes sold to NH licensed wholesalers or retailers that NH Tobacco Tax stamps have been affixed or the NH Tobacco Tax has been paid on the cigarettes.

**Line 5:** Enter in each of Columns A-D the total of all cigarettes sold in NH that are tax exempt.



**INSTRUCTIONS continued**

**PAGE 2 ACCOUNTING FOR INVENTORY FROM ALL NON-PARTICIPATING MANUFACTURERS (NPM)**

**Non-Participating Manufacturer (NPM)** is any manufacturer that makes payments into a qualified escrow fund as required under RSA 541-C, **but has not become a PM as set forth in Section II (jj) of the Tobacco Master Settlement Agreement.**

**STEP 3 - CIGARETTE INVENTORY FOR EACH SPECIFIC NON-PARTICIPATING MANUFACTURER**

**A separate cigarette inventory must be completed for EACH NPM. Attach additional pages if necessary.**

Enter the name of the NPM.

*The directory of NPMs can be found on the New Hampshire Department of Justice's website at <http://doj.nh.gov/consumer/tobacco/documents/tobacco-directory.pdf>*

**Columns A through D represent the following:**

A	B	C	D
20s NPM:	25s NPM:	OTHER NPM:	RYO NPM:
Packages containing 20 cigarettes.	Packages containing 25 cigarettes.	Sticks for all packages of cigarettes other than those containing 20 or 25 cigarettes.	Total ounces for all roll your own cigarette tobacco.

**Line 1:** Enter in each of Columns A-D the total of all damaged cigarettes in inventory that have NH Tobacco Tax stamps affixed or have NH Tobacco Tax paid on the cigarettes and have not already been returned to the manufacturer.

**Line 2:** Enter in each of Columns A-D the total of all damaged cigarettes that have a NH Tobacco Tax stamp affixed or have NH Tobacco Tax paid on the cigarettes and have been returned to the manufacturer.

**Line 3:** Enter in each of Columns A-D the total cigarettes in inventory that are saleable and that a NH Tobacco Tax stamp has been affixed.

**Line 4:** Enter in each of Columns A-D the total cigarettes sold to NH licensed wholesaler or retailers that NH Tobacco Tax stamps have been affixed or the NH Tobacco Tax has been paid on the cigarettes.

**Line 5:** Enter in each of Columns A-D the total of all cigarettes sold in NH that are tax exempt.

**PAGE 3**

**STEP 4 - STAMP INVENTORY**

**Columns A through C represent the following:**

A	B	C
"A" STAMPS	"B" STAMPS	"C" STAMPS
Stamps designated for packs of 25 cigarettes and purchased from a PM	Stamps designated for packs of 20 cigarettes and purchased from a PM	Stamps designated for packs of 20 cigarettes and purchased from a NPM

**Line 1:** Enter in each of Columns A-C the number of NH Tobacco Tax stamps in inventory that are not affixed to cigarettes at the beginning of the accounting quarter.

**Line 2:** Enter in each of Columns A-C the number of NH Tobacco Tax stamps purchased during the accounting quarter.

**Line 3:** Enter in each of Columns A-C the number of NH Tobacco Tax stamps in inventory that are not affixed to cigarettes at the end of the accounting quarter.

**STEP 5 - SIGNATURE**

The report must be signed and dated, in ink, by a company officer, as well as printing the officer's name and title.