



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 78:5), 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

File online at Granite Tax Connect gtc.revenue.nh.gov/TAP/ or mail your Consumer Tobacco Products Tax Return to NH DRA, PO Box 637, Concord, NH 03302-0637.

RETURNS SHALL NOT BE FILED BY FAX OR EMAIL.

DEFINITIONS

"**Cigarette**" in conformity with RSA 541-C:2, IV 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).

"**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, XV. "**Wholesale sales price**" means the established price for which a wholesaler who satisfies RSA 78:2, III purchases tobacco products other than cigarettes from a manufacturer or wholesaler, exclusive of any discount or other reduction.

RSA 78:1, IX. "**Premium cigars**" means any product made from tobacco which:

- a. Is made entirely by hand of all natural tobacco leaf;
- b. Is hand constructed and hand wrapped;
- c. Weighs more than 3 pounds per 1,000 cigars; and
- d. Is kept in a humidor.

RSA 78:1, III-a. "**Electronic Cigarette**" means a noncombustible device regardless of shape or size that can be used to deliver aerosolized or vaporized nicotine to a person inhaling from the device, including but not limited to a device manufactured, distributed, marketed, or sold as an electronic cigarette, electronic cigar, electronic cigarillo, electronic pipe, electronic hookah, vape pen, or any other similar product or device under any other product name or descriptor. The term includes any liquid or other substance containing nicotine that is intended to be used with or in such a device, including in a closed cartridge or container that is not intended to be opened.

RSA 78:1, XIII. "**Tobacco products**" means any product containing, made or derived from tobacco or nicotine that is intended for human consumption, including but not limited to cigarettes, electronic cigarettes, loose tobacco, smokeless tobacco, and cigars. Tobacco products shall not include premium cigars or any product that has been approved by the United States Food and Drug Administration for sale as a tobacco cessation products and is being marketed and sold exclusively for such approved use.

NEED FORMS?

To obtain additional forms, you may visit our website at www.revenue.nh.gov or by calling the Forms Line at (603) 230-5001.

NEED HELP?

Call the Department of Revenue Administration, Tobacco Unit at (603) 230-4359. Individuals with hearing or speech impairments may call TDD Access: Relay NH 1-800-735-2964.

LINE-BY-LINE INSTRUCTIONS

Continue onto page 2 for line-by-line instructions.



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 - TAX CALCULATION

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.

CIGARETTES / LITTLE CIGARS

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.

ROLL-YOUR-OWN

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, I(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.

OTHER TOBACCO PRODUCTS

WHOLESALE SALES PRICE

Enter the total wholesale sales price of other tobacco products (OTP) acquired not meeting the definition of a cigarette, little cigar or premium cigar under RSA 78:1, I, V and IX.

TAX DUE ON OTHER TOBACCO PRODUCTS

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

E-CIGARETTES CLOSED SYSTEM

TOTAL VOLUME OF MILLILITERS

Enter the total volume of milliliters of liquid or other substances containing nicotine acquired for all closed system E-cigarettes.

TAX DUE ON E-CIGARETTES CLOSED SYSTEM

Tax due for closed system E-cigarettes is calculated by multiplying the total volume of milliliters by 0.30.

E-CIGARETTES OPEN SYSTEM

WHOLESALE SALES PRICE

Enter the total wholesale sales price of open system E-cigarettes acquired.

TAX DUE ON E-CIGARETTES OPEN SYSTEM

Tax due for open system E-cigarettes is calculated by multiplying the total wholesale sales price by 0.08.

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.

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

(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
1/1/2024 - 12/31/2024	9%	.000247
1/1/2023 - 12/31/2023	7%	.000192
1/1/2021 - 12/31/2022	5%	.000137
1/1/2019 - 12/31/2020	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

Applicable interest rates for any other tax periods may be obtained from the "Taxpayer Assistance" page of 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.

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.