

New Hampshire Department of Revenue Administration
109 Pleasant Street, Concord, NH 03301
TECHNICAL INFORMATION RELEASE
TIR 2010-003 Date: May 3, 2010

A Technical Information Release is designed to provide immediate information regarding tax laws administered by the Department or the policy positions of the Department as a service to taxpayers and practitioners. A Technical Information Release represents the position of the Department on the limited issues discussed herein based on current law and Department interpretation. For the current status of any tax law, practitioners and taxpayers should consult the source documents (i.e., Revised Statutes Annotated, Rules, Case Law, Session Laws, etc.). Questions should be directed to Central Taxpayer Services at (603) 271-2191.

Manufacturers, Wholesalers, and Sub-jobbers holding a Tobacco Tax License under RSA 78:2, are required to apply for a license renewal prior to the end of business on June 30, 2010. Form DP-31, Application for Tobacco Tax License must be completed and submitted to the Department with the required fee prior to June 30th or the current license will expire pursuant to RSA 78:4. Form DP-31 will be mailed to existing license holders and can also be found on the internet at www.nh.gov/revenue.

In addition to licensing requirements, Tobacco Manufacturers, Wholesalers, or Sub-jobbers are required to file the following reports pursuant to the NH Code of Administrative Rules Chapter Rev 1009:

Manufacturer's Report – On or before the 30th day following the end of each month, a report of unstamped cigarettes and gratis cigarettes transported in this state shall be submitted to the Department in hard copy, or electronically with prior Department approval. *Rev 1009.02*

Non-Resident Wholesaler's Cigarette Tax Report - On or before the 30th day following the end of the regular accounting quarter, Non-Resident Wholesaler's must file this report on Form AU-201. *Rev 1009.03*

Resident Wholesaler's Cigarette Tax Report – On or before the 30th day following the end of the regular accounting quarter, resident wholesalers shall complete a Form AU-202. *Rev 1009.04*

Cigarette Stamp Order – Periodically as needed, Wholesalers file a Form CD-15 to order and make payment for Tobacco Tax Stamps. *Rev 1009.05*

Tobacco Tax Credit Bond – To establish a charge account with the Department, Wholesalers may apply for a Tobacco Tax Credit Bond on Form CD-18. *Rev 1009.06*

Notice of Intent to Ship Return of Damaged or Obsolete Cigarettes to Manufacturer – Five or more days prior to shipping damaged or obsolete cigarettes to a manufacturer, wholesalers must notify the Department on Form CD-92. *Rev 1009.07*

Smokeless Tobacco Tax Return – On the fifteenth day following the end of the reporting period, licensed wholesalers must file Form DP-151, Smokeless Tobacco Tax Return. *Rev 1009.09*

Master Settlement Agreement Registration – All Manufacturers and Wholesalers selling cigarettes to consumers in New Hampshire (whether directly, or through a distributor, retailer or similar intermediary) must also register with the NH Attorney General's Office (603) 271-3641 or www.doj.nh.gov/consumer/tobacco.

Individuals who need auxiliary aids for effective communication in programs and services of the Department of Revenue Administration are invited to make their needs and preferences known to the N.H. Department of Revenue Administration, 109 Pleasant Street, Concord, NH 03301 or by contacting them at (603) 271-2191.