

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
WHOLESALERS' SMOKELESS TOBACCO TAX RETURN

For tax period beginning _____ and ending _____
Mo Da y Year Mo Da y Year

FOR DRA USE ONLY

Due date is the 15th day following the end of the reporting period.

| | | |
|---|--|--|
| STEP 1 PRINT OR TYPE | WHOLESALER | LICENSE NUMBER |
| | NUMBER AND STREET | FEDERAL EMPLOYER IDENTIFICATION NUMBER |
| | CITY/TOWN, STATE & ZIP CODE+4 | Filing Status (Check One) <input type="checkbox"/> Monthly <input type="checkbox"/> Quarterly |
| STEP 2 RETURN TYPE | Check one of the following <u>ONLY</u> if applicable (see instructions) <input type="checkbox"/> INITIAL RETURN <input type="checkbox"/> AMENDED RETURN <input type="checkbox"/> FINAL RETURN | CONTACT TELEPHONE NUMBER (OPTIONAL) |
| STEP 3 CALCULATE YOUR TAX | 1 Smokeless Tobacco sold or distributed in New Hampshire | 1 |
| | 2 Loose Tobacco sold or distributed in New Hampshire..... | 2 |
| | 3 Smokeless and Loose Tobacco (Line 1 plus Line 2) | 3 |
| | 4 Total Smokeless and Loose Tobacco Tax (Line 3 x _____%)(see instructions for applicable percentage)..... | 4 |
| | 5 Little Cigars (deemed cigarettes not stamped) number sold _____x\$0.089 ... | 5 |
| STEP 4 CALCULATE TAX ON CIGARS | 6 Cigars sold or distributed in New Hampshire other than Little Cigar..... | 6 |
| | 7 Premium Cigars sold or distributed in New Hampshire..... | 7 |
| | 8 Taxable Cigars (Line 6 minus Line 7) | 8 |
| | 9 Cigar Tax (Line 8 x _____% (see instructions for applicable percentage).... | 9 |
| STEP 5 CALCULATE YOUR CREDITS INTEREST AND PENALTIES | 10 Total Tax Liability (Line 4 plus Line 5 plus Line 9) | 10 |
| | 11 Credits: | |
| | (a) Advance payments..... | 11(a) |
| | (b) Credit carried over from prior taxable period..... | 11(b) |
| | (c) Paid with original return (Amended Return only)..... | 11(c) |
| | 11 Enter the sum of Lines 11(a) through 11(c) | 11 |
| | 12 Balance of tax due (Line 10 minus Line 11) | 12 |
| | 13 Additions to tax: | |
| | (a) Interest | 13(a) |
| | (b) Failure to Pay | 13(b) |
| (c) Failure to File..... | 13(c) | |
| 13 Enter the sum of Lines 13(a) through 13(c)..... | 13 | |
| STEP 6 CALCULATE YOUR BALANCE OR OVERPAY- MENT | 14 Balance due with this return (Line 12 plus Line 13) Make Check Payable to: State of New Hampshire | PAY THIS AMOUNT → 14 |
| | 15 Overpayment (Line 10 minus Line 11 plus Line 13)..... | 15 |
| | 16 Apply Overpayment to: | ← DO NOT PAY |
| | (a) Credit applied to next tax period | 16(a) |
| | (b) Refund (allow 12 weeks for processing)..... | 16(b) |
| SIGNATURE | 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 (IN INK) OF WHOLESALER | SIGNATURE (IN INK) OF PAID PREPARER OTHER THAN TAXPAYER |
| | TITLE | DATE |
| | TITLE | DATE |

FOR DRA USE ONLY

MAIL TO: NH DRA
DOCUMENT PROCESSING DIVISION
PO BOX 637
CONCORD NH 03302-0637

PREPARER'S TAX IDENTIFICATION NUMBER

PREPARER'S ADDRESS

CITY/TOWN, STATE & ZIP CODE+4



NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
WHOLESALEERS' SMOKELESS TOBACCO TAX RETURN
 LINE-BY-LINE INSTRUCTIONS

DP-151

Instructions

WHO MUST FILE

ALL WHOLESALERS: "Wholesaler" means any legal entity doing business in New Hampshire who shall purchase unstamped smokeless and loose tobacco products directly from a licensed manufacturer, and who shall sell products to licensed wholesalers, sub-jobbers, vending machine operators, retailers, and those persons exempted from the tobacco tax under RSA 78:7-b.

NEED HELP?

Call Customer Service at (603) 271-2191, Monday through Friday, 8:00 am - 4:30 pm.

WHEN TO FILE

All wholesalers shall report their tax liability for the collection of the tax on a monthly basis. Return is due on or before the fifteenth day of the month following the end of the reporting period. U.S. Post Office postmark is proof of date filed. Permission to file quarterly MUST be pre-approved by the Department in writing.

WHERE TO FILE

Mail your return to:
 New Hampshire Department of Revenue Administration
 Document Processing Division
 PO Box 637
 Concord, New Hampshire 03302-0637

FORMS MAY NOT BE FILED BY FAX

STEP 1

Type or print name and address of wholesaler and enter the license number and the federal employer identification number. Check the appropriate box to indicate whether this is a monthly or quarterly return.

STEP 2 RETURN TYPE

If applicable, check the box indicating whether this is an initial (the first Form DP-151 you have ever filed); an amended (a second or additional return filed for any one reporting period); or a final return (the wholesaler has ceased to exist or when the wholesaler ceases to sell smokeless, loose and Little Cigar tobacco products). Attach an explanation for an amended or final return.

REPORT ALL MONEY ITEMS IN WHOLE DOLLARS

STEP 3 FIGURE YOUR TAX

Line 1 Enter the total dollar value of all **smokeless tobacco products sold or distributed in New Hampshire** by the wholesaler during this reporting period, include dollar value of sample or gratis smokeless tobacco products at the usual wholesale price value in New Hampshire.

Line 2 Enter the dollar value of all **loose tobacco sold or distributed in New Hampshire**. Include dollar value of sample or gratis loose tobacco products at the usual wholesale price value in New Hampshire.

Line 3 Calculate the taxable New Hampshire smokeless and loose tobacco sales and enter the result on Line 3.

Line 4 Enter your smokeless and loose tobacco tax by multiplying Line 3 by the applicable rate from the chart below.

RATES - TOBACCO PRODUCTS OTHER THAN CIGARETTES

| | | | |
|-------------------------|--------|-------------------------|--------|
| 01/01/2003 - 06/30/2003 | 21.90% | 07/01/2003 - 06/30/2009 | 19.00% |
| 07/01/2009 - 06/09/2010 | 48.59% | 06/10/2010 - Present | 65.03% |

Please see RSA 78:7-c. For rates in other years, contact the Department.

"Loose" tobacco became taxable effective July 1, 2005.
 Little Cigars became taxable effective July 1, 2008, at a proportional rate.

Effective July 1, 2009, cigars not meeting the definition of a **cigarette** or **premium cigar**, as defined by RSA 78:1, shall be subject to tax imposed on tobacco products other than cigarettes as provided in RSA 78:7-c.

Effective June 10, 2010, the tax imposed on tobacco products other than cigarettes increased to 65.03 percent of the wholesale sales price. To report the two separate rates in effect for the month of June 2010, Wholesalers are required to submit two (2) Wholesalers' Smokeless Tobacco Tax Returns (Form DP-151). One for the period June 1, 2010 to June 9, 2010 and a second return for the period June 10, 2010 to June 30, 2010.

Line 5 Little Cigars sold at retail in packages containing quantities other than 20 or 25 shall be reported and tax paid at a rate proportional to the current "B" tax stamp of \$1.78, which is \$0.089 per Little Cigar. Pursuant to RSA 78:7, the tax shall not apply to sales of individual Little Cigars at the retail level. (TIR 2008-04)

Line 6 Enter the number of total cigars sold or distributed in NH not meeting the definition of a cigarette [RSA 78:1, XVII (b)].

Line 7 Enter the number of premium cigars sold or distributed in NH (RSA 78:1, XXI).

Line 8 Enter the total taxable cigars (Line 6 minus 7)

Line 9 Compute the tax applicable to cigars (line 8 multiplied by applicable tax rate). See Line 4 instructions.

Line 10 Total Tax Liability - Line 4 plus Line 5 plus Line 9.

STEP 4 FIGURE YOUR CREDITS INTEREST AND PENALTIES Line 11(a) Enter the amount of any advance payments made. Attach an explanation.

Line 11(b) Enter the amount of any credit carried over from the prior tax period.

Line 11(c) Enter the amount paid with the original return if this is an amended return. Attach explanation.

Line 11 Enter the total of Lines 11(a) through 11(c) on Line 11.

Line 12 Enter the amount of Line 10 minus Line 11.

Line 13(a) Interest is calculated on the balance of tax due (Line 10) from the original due date to the date paid. Please contact the Department at (603) 271- 2191 for the current rate or visit the Department's web site at www.nh.gov/revenue. The rate is established by the Department pursuant to RSA 21-J:28.

Line 13(b) A penalty equal to 10% of any nonpayment or underpayment of taxes shall be imposed if the taxpayer fails to pay when due and the failure to pay is due to willful neglect or intentional disregard of the law, but without intent to defraud. If the failure to pay is due to fraud, the penalty shall be 50% of the amount of the nonpayment or underpayment.

Line 13(c) A taxpayer failing to timely file a complete return will 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. The total amount of this penalty shall not exceed 25% of the balance of tax due (on Line 8) 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.

Line 13 Enter the total of lines 13(a) through 13(c).

STEP 5 FIGURE YOUR BALANCE OR OVERPAYMENT

Line 14 Enter sum of Line 12 and Line 13; this is the total balance due. If less than \$1.00 do not pay, but still file the return.

Make check or money order payable to: STATE OF NEW HAMPSHIRE. Payment must accompany the return. To ensure that the check is credited to the proper account, please put the license number on the check.

Line 15 If you have overpaid (if Line 14 is a negative amount) enter Line 10 minus Line 11 plus Line 13.

Line 16 The taxpayer has an option of applying any part of the overpayment or the total amount of the overpayment as a credit on its next taxable period. Enter the desired credit on Line 16(a). The remainder, which will be refunded, should be entered on Line 16(b). If Line 16(a) is not completed, the entire overpayment will be refunded. Please allow 12 weeks for processing your refund.

SIGNATURE

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