



**FORM
OTP-R**

NYC DEPARTMENT OF FINANCE - SHERIFF DIVISION

NYC OTHER TOBACCO PRODUCTS TAX RETURN (OTP)

FOR DEPARTMENT USE ONLY

Important Notice: Make check(s) payable to NYC Department of Finance. Mail return and check(s) to **NYC Department of Finance, Sheriff Division, Tobacco Tax Unit, 30-10 Starr Avenue, 2nd Fl., Long Island City, NY 11101.**

Checked By:

Date:

Remarks:

Instructions: Use this form if you are a Licensed NYC Tobacco Products Wholesaler Dealer and sell tobacco products to NYC Retail Dealers or other persons in New York City for purposes of resale. Beginning June 1, 2018 every person required to hold a New York City Wholesale Tobacco Products Dealer License must begin collecting the OTP Tax and file a monthly NYC OTP Tax return. Return and payment are due by the 20th day of the month following the month in which the transactions occurred.

| SECTION I - LICENSEES INFORMATION | | | | NATURE OF BUSINESS | | | | |
|--|--|---|--------|---|--------------------------------------|---|--|--|
| Legal name (corporation, partnership, or individual name): | | Employer Identification Number (EIN): | | <input type="checkbox"/> Manufacturer | <input type="checkbox"/> Importer | | | |
| Trade Name: | | Filing Period: _____ MM-DD-YYYY _____ TO _____ MM-DD-YYYY _____ | | | <input type="checkbox"/> Distributor | <input type="checkbox"/> Wholesaler | | |
| Street: | | City: | State: | Zip Code: | <input type="checkbox"/> Retailer | <input type="checkbox"/> Out-of-state distributor | | |
| NY State Tobacco Products Wholesale License Number: | | NY City Tobacco Products Wholesale License Number: | | <input type="checkbox"/> No business this month | | | | |
| | | | | <input type="checkbox"/> Final Return | | <input type="checkbox"/> Amended return | | |

SECTION II - REPORT OF ALL TOBACCO PRODUCTS - To be completed by wholesalers located within New York City. Enter the amounts for lines 1-9 in the appropriate column(s).

| | CIGAR | | LITTLE CIGAR | SMOKELESS TOBACCO | | SNUS | | SHISHA | | LOOSE TOBACCO | |
|--|---|--|----------------------------|--|--|---|--|--|--|--|--|
| | Individually packed cigar or first cigar in a package | Additional cigars excluding first cigar in a package | 20 Little cigars in a pack | Units of packages weight 1.2 oz. or less | Each additional 0.3 oz. or any fraction thereof in excess of 1.2 oz. | Units of packages weight 0.32 oz. or less | Each additional 0.08 oz. or any fraction thereof in excess of 0.32 oz. | Units of packages weight 3.5 oz. or less | Each additional 0.7 oz. or any fraction thereof in excess of 3.5 oz. | Units of packages weight 1.5 oz. or less | Each additional 0.3 oz. or any fraction thereof in excess of 1.5 oz. |
| 1. Inventory of tobacco products at the beginning of the period..... | | | | | | | | | | | |
| 2. Number of tobacco products purchased during the period (Schedule A, Part 1 thru Part 6, line 5) | | | | | | | | | | | |
| 3. Subtotal (add line 1 and line 2)..... | | | | | | | | | | | |
| 4. Number of tobacco products sold to New York City retail dealers during the period (Schedule C, line 3)..... | | | | | | | | | | | |
| 5. Number of tobacco products returned from New York City retail dealers during the period (Schedule D, line 3)..... | | | | | | | | | | | |
| 6. Net total number of tobacco products sold to New York City retail dealers (line 4 minus line 5)..... | | | | | | | | | | | |
| 7. Tax exempt sales (Schedule B, Part 1 thru Part 6, line 5) | | | | | | | | | | | |
| 8. Total tobacco products sold (add line 6 and line 7)..... | | | | | | | | | | | |
| 9. Total tobacco products destroyed | | | | | | | | | | | |
| 10. Inventory of tobacco products at the end of the period (line 3 minus line 8 and line 9)..... | | | | | | | | | | | |

SECTION II-NR - REPORT SALES OF TOBACCO PRODUCTS - To be completed by wholesalers located outside of New York City. Enter the amounts for lines 1-4 in the appropriate column(s).

| | CIGAR | | LITTLE CIGAR | SMOKELESS TOBACCO | | SNUS | | SHISHA | | LOOSE TOBACCO | |
|---|---|--|----------------------------|--|--|---|--|--|--|--|--|
| | Individually packed cigar or first cigar in a package | Additional cigars excluding first cigar in a package | 20 Little cigars in a pack | Units of packages weight 1.2 oz. or less | Each additional 0.3 oz. or any fraction thereof in excess of 1.2 oz. | Units of packages weight 0.32 oz. or less | Each additional 0.08 oz. or any fraction thereof in excess of 0.32 oz. | Units of packages weight 3.5 oz. or less | Each additional 0.7 oz. or any fraction thereof in excess of 3.5 oz. | Units of packages weight 1.5 oz. or less | Each additional 0.3 oz. or any fraction thereof in excess of 1.5 oz. |
| 1. Number of tobacco products sold to New York City wholesale dealers during the period (tax exempt, Schedule B, Part 1 to Part 6, line 5)..... | | | | | | | | | | | |
| 2. Number of tobacco products sold to New York City retail dealers during the period (Schedule C, line 3) | | | | | | | | | | | |
| 3. Number of tobacco products returned from New York City retail dealers during the period (Schedule D, line 3) | | | | | | | | | | | |
| 4. Total taxable number of tobacco products sold into New York City (line 2 minus 3) | | | | | | | | | | | |

SECTION III - SUMMARY OF OTP TAX

Note: For resident wholesalers, use amount(s) from section II line 6; for non-resident wholesalers, use amount(s) from section II-NR line 4.

| OTHER TOBACCO PRODUCTS CATEGORY | CATEGORY DETAIL | QUANTITY | TAX RATE | TAX AMOUNT (QUANTITY X TAX RATE) |
|---|--|----------|----------|----------------------------------|
| 1. Cigar | a. Individually packed cigar or first cigar in a package | | \$0.80 | |
| | b. Additional cigar(s) excluding first cigar in a package | | \$0.175 | |
| 2. Little Cigar | 20 Little cigars in a Pack | | \$1.09 | |
| 3. Smokeless Tobacco | a. Units of packages weight up to 1.2 oz | | \$0.80 | |
| | b. Each additional 0.3 oz. or any fraction thereof in excess of 1.2 oz | | \$0.20 | |
| 4. Snus | a. Units of packages weight up to 0.32 oz | | \$0.80 | |
| | b. Each additional 0.08 oz. or any fraction thereof in excess of 0.32 oz | | \$0.20 | |
| 5. Shisha | a. Units of packages weight up to 3.5 oz | | \$1.70 | |
| | b. Each additional 0.7 oz. or any fraction thereof in excess of 3.5 oz | | \$0.34 | |
| 6. Loose Tobacco | a. Units of packages weight up to 1.5 oz | | \$0.25 | |
| | b. Each additional 0.3 oz. or any fraction thereof in excess of 1.5 oz | | \$0.05 | |
| 7. Total New York City Other Tobacco Products Tax (add line 1 thru line 6 from above)..... | | | | |
| 8. Adjustments from prior returns (deduct any overpayments or add any underpayments from previous returns)..... | | | | |
| 9. Prepaid tax during this filing period (deduct any prepaid tax collected by your supplier(s) during this filing period):..... | | | | |
| 10. Total tax amount owed or overpayment (see instructions): | | | | |
| 11. If line 10 is overpayment: a: amount to be credited to next month's return or; | | | | |
| b: amount to be refunded (see instructions) | | | | |

SECTION IV - CERTIFICATION

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has knowledge.

| | | | | | |
|------------------------------|------------------------|-------|-----------|----------------|-------------------|
| Print Name of Officer: | Signature of Officer: | Date: | Title: | Email Address: | Telephone Number: |
| Print Name of Paid Preparer: | Signature of Preparer: | Date: | FEIN/SSN: | Email Address: | Telephone Number: |
| Firm's Name | Firm's Address: | | | | |

