

Form OP-300

Tobacco Products Tax Return

Please change your name and mailing address if shown incorrectly.

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|---|
| Return For Period Ended ▶ |
| CT Tax Registration Number ▶ |
| FEIN ▶ |
| Due on or before |
| Check if applicable: <input type="checkbox"/> Final Return <input type="checkbox"/> Amended Return |

- ▶ NO, I did not purchase any untaxed roll-your-own cigarette tobacco products during this reporting month.
- ▶ YES, I did purchase untaxed roll-your-own cigarette tobacco products during this reporting month. Attach Schedule E.

| | | | | | |
|-----|--|---|-----|----|-----|
| 1. | Tobacco products (excluding snuff tobacco products) purchased, imported, received, or acquired in Connecticut (from Schedule A-1 or A-2) | ▶ | 1. | \$ | .00 |
| 2. | Tobacco products (excluding snuff tobacco products) manufactured in Connecticut (from Schedule B) | ▶ | 2. | \$ | .00 |
| 3. | Subtotal (Add Line 1 and Line 2) | ▶ | 3. | \$ | .00 |
| 4. | Tobacco products (excluding snuff tobacco products) exported from Connecticut (from Schedule C) | ▶ | 4. | \$ | .00 |
| 5. | Tobacco products (excluding snuff tobacco products) sold to the federal government (from Schedule D) | ▶ | 5. | \$ | .00 |
| 6. | Subtotal (Add Line 4 and Line 5) | ▶ | 6. | \$ | .00 |
| 7. | Amount subject to tax (Subtract Line 6 from Line 3) | ▶ | 7. | \$ | .00 |
| 8. | Tax due on tobacco products (Multiply Line 7 by 20% (.20)) | ▶ | 8. | \$ | .00 |
| 9. | Total ounces of snuff tobacco products purchased, imported, received or acquired in Connecticut (from Schedule A-3 or Schedule A-4) | ▶ | 9. | | |
| 10. | Total ounces of snuff tobacco products exported out of Connecticut or sold to the federal government (from Schedule C-1) | ▶ | 10. | | |
| 11. | Total ounces of snuff tobacco products subject to tax (Subtract Line 10 from Line 9) | ▶ | 11. | | |
| 12. | Tax due on snuff tobacco products (Multiply Line 11 by 40¢ (\$.40)) | ▶ | 12. | \$ | .00 |
| 13. | Total Tax Due (Add Line 8 and Line 12) | ▶ | 13. | \$ | .00 |
| 14. | Penalty: 10% (.10) of total tax due or \$50, whichever is greater | ▶ | 14. | \$ | .00 |
| 15. | Interest: 1% (.01) per month or fraction of a month from due date to date of payment | ▶ | 15. | \$ | .00 |
| 16. | Total Amount Due (Add Line 13, Line 14, and Line 15) | ▶ | 16. | \$ | .00 |

Declaration: I declare under penalty of law that I have examined this return (including any accompanying schedules and statements) and, to the best of my knowledge and belief, it is true, complete, and correct. I understand the penalty for willfully delivering a false return to DRS is a fine of not more than \$5,000, or imprisonment for not more than five years, or both. The declaration of a paid preparer other than the taxpayer is based on all information of which the preparer has any knowledge.

| | | |
|-------------------------|--------------------|------------------------|
| Taxpayer Signature | Title | Date |
| Print Taxpayer Name | Telephone Number | Taxpayer SSN |
| Paid Preparer Signature | Preparer's Address | Preparer's SSN or PTIN |

General Instructions

1. Taxpayers must file a return for each calendar month by the twenty-fifth day of the following month.
Example: The tobacco products tax return for January 1 through January 31 must be filed on or before February 25.
Taxpayers must file a return even if no tax is due.
2. The owner, a partner, or a principal officer must sign this return.
3. Make check or money order payable to: **Commissioner of Revenue Services**. If your check is returned for insufficient or uncollected funds, DRS may resubmit the check to your bank electronically.
4. Mail to: Department of Revenue Services
State of Connecticut
PO Box 5018
Hartford CT 06102-5018

Definitions

Tobacco Products mean: Cigars, cheroots, stogies, periques, granulated, plug cut, crimp cut, ready rubbed and other smoking tobacco, cavendish, plug and twist tobacco, fine cut and other chewing tobaccos, shorts, refuse scraps, clippings, cuttings and sweepings of tobacco, and all other kinds and forms of tobacco, prepared in a manner as to be suitable for chewing or smoking in a pipe or otherwise for both chewing and smoking, but does not include any cigarette as defined in Conn. Gen. Stat. §12-285.

Snuff Tobacco Products mean: Tobacco products that have imprinted on the packages the designation "snuff" or "snuff flour" or the federal tax designation "Tax Class M", or both.

Wholesale Sales Price means:

- In the case of a distributor that is the manufacturer of the tobacco products, the price set for these products or, if no price has been set, the wholesale value of these products.
- In the case of a distributor that is not the manufacturer of the tobacco products, the price at which the distributor purchased the products.

Specific Instructions

Check Box: You must check the appropriate box concerning the purchase of untaxed roll-your-own cigarette tobacco products. If yes, a completed *Schedule E* must be attached.

Line 1. Resident Distributor: Enter from *Schedule A-1* the wholesale sales price of tobacco products (excluding snuff tobacco products) purchased, imported, received, or acquired in Connecticut by the distributor.

Nonresident Distributor: Enter from *Schedule A-2* the wholesale sales price of tobacco products imported into Connecticut by the distributor.

Line 2. Enter from *Schedule B* the wholesale sales price of tobacco products (excluding snuff tobacco products) manufactured in Connecticut by the distributor.

Line 3. Add the amounts reported on Line 1 and Line 2.

Line 4. Enter from *Schedule C* the wholesale sales price of tobacco products (excluding snuff tobacco products) exported from Connecticut that were imported, received, purchased, acquired or manufactured in Connecticut by the distributor. Prepare a separate *Schedule C* for each state of destination. Export of snuff tobacco products should be reported on *Schedule C-1*. Prepare a separate *Schedule C-1* for each state of destination.

Line 5. Enter from *Schedule D* the wholesale sales price of tobacco products (excluding snuff tobacco products) sold to the federal government that were imported, received, purchased, acquired or manufactured in Connecticut by the distributor.

Line 6. Add the amounts reported on Line 4 and Line 5.

Line 7. Subtract the amount reported on Line 6 from the amount reported on Line 3.

Line 8. Multiply the amount of tobacco products reported on Line 7 by 20% (.20).

Line 9. Enter from *Schedule A-3* or *Schedule A-4* the total ounces on snuff tobacco products manufactured, purchased, imported, received, or acquired in Connecticut by the distributor.

Line 10. Enter from *Schedule C-1* the total ounces of snuff tobacco products exported out of Connecticut or sold to the Federal Government.

Line 11. Subtract Line 10 from Line 9

Line 12. Multiply the ounces of snuff tobacco products on Line 11 by 40¢ (\$.40).

Line 13. Total Tax Due (Add Line 8 and Line 12).

Line 14. Penalty for failure to file or pay tax when due: 10% (.10) of the total tax due or \$50, whichever is greater.

Line 15. Interest for late payment: 1% (.01) of the total tax due per month or fraction of a month from the due date until the date of payment.

Line 16. Add the amounts reported on Line 13, Line 14, and Line 15.

For Further Information

If you need additional information or assistance, please call the Excise Taxes Unit at **860-541-3224**, Monday through Friday, 8:00 a.m. to 5:00 p.m.

You may obtain forms and publications at any hour, seven days a week:

- **Internet:** Preview and download forms from the DRS web site at www.ct.gov/DRS
- **DRS TAX-FAX:** Call **860-297-5698** from the handset attached to your fax machine and select from the menu;
- **Telephone:** Call **1-800-382-9463** or **1-860-297-5962** and select **Option 2** from a touch-tone phone.

TTY, TDD, and Text Telephone users only may transmit inquiries 24 hours a day, seven days a week by calling **860-297-4911**.