

State of Rhode Island Division of Taxation
Form OTP-1
 Distributor's Other Tobacco Products Tax Return



13121588880101

Name			Federal employer identification number		
Address			For the month ending: MM/DD/YYYY		
Address 2			Distributor license number		
City, town or post office	State	ZIP code	E-mail address		

Schedule A - Tax Computation

1 Wholesale cost of tobacco products (excluding snuff and cigars) manufactured or brought into RI from Sch D, line 1..	1		
2a Wholesale cost of tobacco products sold to the federal government.....	2a		
b Wholesale cost of tobacco products (excluding snuff and cigars) exported from Rhode Island from Schedule E, line 1.....	2b		
c Wholesale cost of tobacco products unfit for use or consumption, destroyed by manufacturer, whereon the tax was previously paid.....	2c		
d Total deductions. Add lines 2a, 2b and 2c. Attach Schedules D and E.....	2d		
3 Amount subject to tax. Subtract line 2d from line 1	3		
4 Tax due. Multiply line 3 by 80% (0.8000).....	4		
5 Tax due on cigars from Schedule B, line 9	5		
6 Tax due on snuff from Schedule C, line 9	6		
7 Total tax due. Add lines 4, 5 and 6.....	7		
8 Interest. Multiply the amount on line 7 by 1.0% per month late (0.0100).....	8		
9 Total amount due. Add lines 7 and 8.....	9		

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

Authorized officer signature	Print name	Date	Telephone number
Paid preparer signature	Print name	Date	Telephone number
Paid preparer address	City, town or post office	State	ZIP Code PTIN

May the Division of Taxation contact your preparer? YES

Revised 07/2023

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Name	Federal employer identification number

Schedule B - Cigars

Calculation of tax on cigars with a wholesale value per cigar of \$0.63 or less

1 Wholesale value of cigars from Schedule D, line 3		1	
2a Wholesale cost of tobacco products sold to the federal government.....	2a		
b Wholesale cost of tobacco products exported from Rhode Island from Sch E, line 3	2b		
c Wholesale cost of tobacco products unfit for use or consumption, destroyed by manufacturer, whereon the tax was previously paid.....	2c		
d Total deductions. Add lines 2a, 2b and 2c		2d	
3 Amount subject to tax. Subtract line 2d from line 1.....		3	
4 Tax due. Multiply line 3 by 80% (0.8000).....		4	

Calculation of tax on cigars with a wholesale value per cigar greater than \$0.63

5 Number of cigars from Schedule D, line 2.....		5	
6a Number of cigars sold to the federal government.....	6a		
b Number of cigars exported from Rhode Island from Schedule E, line 2.....	6b		
c Number of cigars unfit for use or consumption, destroyed by manufacturer, whereon the tax was previously paid	6c		
d Total. Add lines 6a, 6b and 6c.....		6d	
7 Number of cigars subject to tax. Subtract line 6d from line 5.....		7	
8 Tax due. Multiply line 7 by \$0.50.....		8	
9 Total cigar tax due. Add lines 4 and 8. Enter here and on Schedule A, line 5.....		9	

Schedule C - Snuff

Calculation of tax for snuff with a net weight per container of less than 1.2 ounces

1 Total number of containers from Schedule D, line 4		1	
2a Number of containers sold to the federal government	2a		
b Number of containers exported from Rhode Island from Schedule E, line 4	2b		
c Number of containers unfit for use or consumption, destroyed by manufacturer, whereon the tax was previously paid.....	2c		
d Total deductions. Add lines 2a, 2b and 2c		2d	
3 Number of containers subject to tax. Subtract line 2d from line 1.....		3	
4 Tax due. Multiply line 3 by \$1.20.....		4	

Calculation of tax for snuff with a net weight per container of 1.2 ounces or greater

5 Total number of ounces from Schedule D, line 5		5	
6a Number of ounces sold to the federal government	6a		
b Number of ounces exported from Rhode Island from Schedule E, line 5.....	6b		
c Number of ounces unfit for use or consumption, destroyed by manufacturer, whereon the tax was previously paid.....	6c		
d Total deductions. Add lines 6a, 6b and 6c		6d	
7 Number of ounces subject to tax. Subtract line 6d from line 5.....		7	
8 Tax due. Multiply line 7 by \$1.00.....		8	
9 Total tax due on snuff. Add lines 4 and 8. Enter here and on Schedule A, line 6.....		9	

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Name	Federal employer identification number

Schedule D - Summary of Tobacco Products Manufactured or Brought into Rhode Island

Please check the appropriate box below. If you are a Rhode Island resident distributor, you must list vendors from whom you purchased or acquired tobacco products. If you are a non-resident distributor, you must list sales to Rhode Island customers.

RI Resident Distributor Non-Resident Distributor

Invoice Date	Invoice Number	Vendor Name and Address	Description
			Wholesale cost of tobacco products \$
			Number of cigars with a wholesale value over \$0.63
			Dollar amount of cigars with a wholesale value of \$0.63 or less \$
			Snuff number of containers less than 1.2 ounces
			Snuff number of ounces greater than or equal to 1.2 ounces
			Wholesale cost of tobacco products \$
			Number of cigars with a wholesale value over \$0.63
			Dollar amount of cigars with a wholesale value of \$0.63 or less \$
			Snuff number of containers less than 1.2 ounces
			Snuff number of ounces greater than or equal to 1.2 ounces
			Wholesale cost of tobacco products \$
			Number of cigars with a wholesale value over \$0.63
			Dollar amount of cigars with a wholesale value of \$0.63 or less \$
			Snuff number of containers less than 1.2 ounces
			Snuff number of ounces greater than or equal to 1.2 ounces
			Wholesale cost of tobacco products \$
			Number of cigars with a wholesale value over \$0.63
			Dollar amount of cigars with a wholesale value of \$0.63 or less \$
			Snuff number of containers less than 1.2 ounces
			Snuff number of ounces greater than or equal to 1.2 ounces
			Wholesale cost of tobacco products \$
			Number of cigars with a wholesale value over \$0.63
			Dollar amount of cigars with a wholesale value of \$0.63 or less \$
			Snuff number of containers less than 1.2 ounces
			Snuff number of ounces greater than or equal to 1.2 ounces

1. Wholesale cost of Tobacco Products	\$	
2. Total number of cigars with a wholesale value over \$0.63		
3. Total dollar amount of cigars with wholesale value of \$0.63 or less.....	\$	
4. Total snuff number of containers less than 1.2 ounces.....		
5. Total snuff number of ounces greater than or equal to 1.2 ounces.....		

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13121588880104

Name	Federal employer identification number

Schedule E - Summary of Tobacco Products Exported from Rhode Island

Invoice Date	Invoice Number	Name and Address of Person Sold To	Description
			Wholesale cost of tobacco products \$
			Number of cigars with a wholesale value over \$0.63
			Dollar amount of cigars with a wholesale value of \$0.63 or less \$
			Snuff number of containers less than 1.2 ounces
			Snuff number of ounces greater than or equal to 1.2 ounces
			Wholesale cost of tobacco products \$
			Number of cigars with a wholesale value over \$0.63
			Dollar amount of cigars with a wholesale value of \$0.63 or less \$
			Snuff number of containers less than 1.2 ounces
			Snuff number of ounces greater than or equal to 1.2 ounces
			Wholesale cost of tobacco products \$
			Number of cigars with a wholesale value over \$0.63
			Dollar amount of cigars with a wholesale value of \$0.63 or less \$
			Snuff number of containers less than 1.2 ounces
			Snuff number of ounces greater than or equal to 1.2 ounces
			Wholesale cost of tobacco products \$
			Number of cigars with a wholesale value over \$0.63
			Dollar amount of cigars with a wholesale value of \$0.63 or less \$
			Snuff number of containers less than 1.2 ounces
			Snuff number of ounces greater than or equal to 1.2 ounces
			Wholesale cost of tobacco products \$
			Number of cigars with a wholesale value over \$0.63
			Dollar amount of cigars with a wholesale value of \$0.63 or less \$
			Snuff number of containers less than 1.2 ounces
			Snuff number of ounces greater than or equal to 1.2 ounces
1. Wholesale cost of Tobacco Products			\$
2. Total number of cigars with a wholesale value over \$0.63			
3. Total dollar amount of cigars with wholesale value of \$0.63 or less.....			\$
4. Total snuff number of containers less than 1.2 ounces.....			
5. Total snuff number of ounces greater than or equal to 1.2 ounces.....			

Form OTP-1

Distributor's Other Tobacco Products Tax Return

DISTRIBUTOR TOBACCO PRODUCTS TAX RETURN

General Instructions

Filing Date - On or before the 10th day of each month a return for the previous calendar month must be filed along with a check payable to the RI Division of Taxation.

Mailing Address - RI Division of Taxation
One Capitol Hill
Providence, RI 02908-5800

Definitions -

Other Tobacco Products (OTP) means means any cigars (excluding Little Cigars which are subject to cigarette tax), cheroots, stogies, smoking tobacco (including granulated, plug cut, crimp cut, ready rubbed and any other kinds and forms of tobacco suitable for smoking in a pipe or otherwise), chewing tobacco (including Cavendish, twist, plug, scrap and any other kinds and forms of tobacco suitable for chewing), any and all forms of hookah and shisha tobacco, snuff, and shall include any other articles or products made of tobacco or any substitute therefore, except cigarettes.

Snuff means any finely cut, ground, or powdered tobacco that is not intended to be smoked.

Distributor means any Person:

- (1) Whether located within or outside of this state, other than a Dealer, who sells or distributes cigarettes and/or Other Tobacco Products within or into this state. Such term shall not include any cigarette and/or Other Tobacco Product Manufacturer, export warehouse proprietor, or Importer with a valid permit under 26 U.S.C. § 5712, if such Person sells or distributes cigarettes and/or Other Tobacco Products in this state only to Licensed Distributors, or to an export warehouse proprietor or another Manufacturer with a valid permit under 26 U.S.C. § 5712;
- (2) Selling cigarettes and/or Other Tobacco Products directly to consumers in this state by means of at least twenty-five (25) vending machines;
- (3) Engaged in this state in the business of manufacturing cigarettes and/or Other Tobacco Products, or any Person engaged in the business of selling cigarettes and/or Other Tobacco Products to Dealers, or to other Persons, for the purpose of resale only; provided, that seventy-five percent (75%) of all cigarettes and/or Other Tobacco Products sold by that Person in this state are sold to Dealers or other Persons for resale and selling cigarettes and/or Other Tobacco Products directly to at least forty (40) Dealers or other Persons for resale; or
- (4) Maintaining one or more regular Place of Business in this state for that purpose; provided, that seventy-five percent (75%) of the sold cigarettes and/or Other Tobacco Products are purchased directly from the Manufacturer and selling cigarettes and/or Other Tobacco Products directly to at least forty (40) Dealers or other Persons for resale.

Wholesale Cost means:

- (1) In the case of a Manufacturer of Other Tobacco Products, the price set for such products or, if no price has been set, the wholesale value of such products;
- (2) In the case of a distributor, the price at which the distributor purchases Other Tobacco Products before the allowance of any discounts, trade allowances, rebate or other reduction;
- (3) In the case of a Dealer of Other Tobacco Products, the invoice price to the Dealer.

Tax Rates:

Tobacco products (excluding cigars and snuff): Eighty percent (80%) of the wholesale cost

Cigars (wholesale value per cigar of \$0.63 or less): Eighty percent (80%) of the wholesale cost

Cigars (wholesale value per cigar greater than \$0.63): Fifty cents (\$.50) per cigar

Snuff: The tax is calculated by net weight. Tax is one dollar (\$1.00) per ounce and a proportionate tax on all fractional parts thereof. However, any product with a net weight of less than 1.2 ounces shall be taxed as if the product has a net weight of 1.2 ounces.