

State of Rhode Island Division of Taxation
Form OTP-4
 Dealer/Consumer Other Tobacco Products Return



14123288880101

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

Schedule A - Tax Computation

1a Wholesale cost of tobacco products (excluding snuff and cigars) from Schedule B...	1a		
b Tax due on tobacco products. Multiply line 1a by 80% (0.80).....	1b		
2a Wholesale cost of cigars from Schedule C, Section C-1	2a		
b Tax on wholesale cost of cigars. Multiply line 2a by 80% (0.80).....	2b		
c Number of cigars from Schedule C, Section C-2	2c		
d Tax on number of cigars. Multiply the number of cigars on line 2c by \$0.50	2d		
3a Number of containers of snuff less than 1.2 ounces from Schedule D, Section D-1	3a		
b Tax due on snuff with a net weight less than 1.2 ounces. Multiply line 3a by \$1.20	3b		
c Total ounces of snuff with a net weight of 1.2 ounces or more from Schedule D, Section D-2.....	3c		
d Tax due on snuff with a net weight of 1.2 ounces or more. Multiply line 3c by \$1.00	3d		
4 Total tax due. Add lines 1b, 2b, 2d, 3b and 3d.....	4		
5 Interest. Multiply the amount on line 4 by 1.0% per month late (0.010).....	5		
6 Total amount due. Add lines 4 and 5.....	6		

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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Schedule B - All Other Tobacco Products (OTP) Excluding Snuff and Cigars

List all Other Tobacco Products that you possessed, stored, retained, or otherwise brought into the State of Rhode Island (excluding purchases from a Rhode Island licensed distributor). Attach additional sheets if necessary.

Invoice Date	Invoice Number	Supplier Name and Address	Description	Quantity	Wholesale Cost
					\$
					\$
					\$
					\$
					\$
					\$
					\$
					\$
					\$
					\$
					\$
					\$
					\$
					\$
					\$
					\$
					\$
					\$
					\$
					\$
					\$
					\$
1. Add all of the amounts in the Wholesale Cost column. Enter here and on page 1, Schedule A, line 1a.					\$



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Schedule C - Cigars

List all Cigars that you possessed, stored, retained, or otherwise brought into the State of Rhode Island (excluding purchases from a Rhode Island licensed distributor). Attach additional sheets if necessary.

Section C-1: Enter dollar cost of cigars with a wholesale value of \$0.63 or less.

Invoice Date	Invoice Number	Supplier Name and Address	Description	Wholesale Cost	
TOTAL WHOLESALE COST OF CIGARS: Enter here and on Schedule A, line 2a					

Section C-2: Enter number of cigars with a wholesale value over \$0.63.

Invoice Date	Invoice Number	Supplier Name and Address	Description	Number of Cigars
TOTAL NUMBER OF CIGARS: Enter here and on Schedule A, line 2c				



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Schedule D - Snuff

List all Snuff that you possessed, stored, retained, or otherwise brought into the State of Rhode Island (excluding purchases from a Rhode Island licensed distributor). Attach additional sheets if necessary.

Section D-1: Enter the total number of containers of snuff with a net weight of less than 1.2 ounces

Invoice Date	Invoice Number	Supplier Name and Address	Description	Number of Containers
TOTAL NUMBER OF CONTAINERS: Enter here and on Schedule A, line 3a				

Section D-2: Enter the total number of ounces of snuff with a net weight of 1.2 ounces or more

Invoice Date	Invoice Number	Supplier Name and Address	Description	Quantity (in ounces)
TOTAL QUANTITY IN OUNCES: Enter here and on Schedule A, line 3c				

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General Instructions

Filing Date - A dealer or consumer who purchases OTP from a non-Rhode Island licensed distributor must file a return within five (5) days of coming into possession of the OTP, and must pay the appropriate tax due 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 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.

Consumer means any person or entity purchasing or possessing tobacco products who does not hold a Rhode Island manufacturer, distributor or dealer's license.

Dealer means any Person whether located within or outside of this state, who sells or distributes cigarettes and/or Other Tobacco Products to a consumer in this state.

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 "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 "tobacco products" before the allowance of any discounts, trade allowance, rebate or other reduction;
- 3) in the case of a dealer of "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.