



176090049

Legal Name	FEIN		OFFICE USE ONLY Check Number _____ Amount \$ _____ Deposit Date _____
Trade Name			
Street Address			
City	State	ZIP code	
Central Registration Number (CR#)		Report Month/Year	

Sales to Maryland OTP Retailers or Tobacconists During the Report Month

A Product Type	B Number of Sales	C Total Wholesale Price
1a. Premium Cigars	_____	\$ _____
b. OTP Tax Rate		X 0.15
c. Total OTP tax due, before credit (Multiply line 1a by line 1b.)		\$ _____
d. OTP Tax Credit.		\$ _____
e. Total OTP tax due, after credit (Enter the result of line 1c minus line 1d.)		\$ _____
2a. Cigars	_____	\$ _____
b. OTP Tax Rate.		X 0.70
c. Total OTP tax due, before credit (Multiply line 2a by line 2b.)		\$ _____
d. OTP Tax Credit		\$ _____
e. Total OTP tax due, after credit (Enter the result of line 2c minus line 2d.)		\$ _____
3a. Roll-Your-Own (RYO) Tobacco	_____	\$ _____
b. Pipe Tobacco	_____	\$ _____
c. Chewing Tobacco	_____	\$ _____
d. Snuff	_____	\$ _____
e. Other	_____	\$ _____
f. Subtotal (add lines 3a to 3e)	_____	\$ _____
g. OTP Tax Rate.		X 0.30
h. Total OTP tax due, before credit (multiply line 3f by line 3g).		\$ _____
i. OTP Tax Credit.		\$ _____
j. Total OTP tax due, after credit (Enter the result of line 3h minus line 3i.)		\$ _____
4. Net OTP Tax Due (Add Column C, lines 1e, 2e, 3j.)		\$ _____

SCHEDULE A (FORM 609A) - COMPLETE AND ATTACH FOR ALL ROLL-YOUR-OWN (RYO) TOBACCO SOLD DURING REPORT MONTH

Affidavit

I do solemnly declare and affirm under the penalties of perjury that the contents of the foregoing documents are true, correct and complete to the best of my knowledge, information and belief.

Print name

Title (Owner, Partner or Officer)

Signature

Date

This return and the OTP tax due, as required by Tax-General Article, Section 12-202(a)(2), shall be properly filed and received by the Revenue Administration Division no later than the 21st day of the month following the month in which the wholesaler has sold OTP to a Maryland OTP retailer or tobacconist. If the due date is a weekend or State Holiday, the deadline is automatically extended to the next business day. A return must be filed even for a month in which there was no activity. For purposes of this return, an OTP "wholesaler" is a person, whether located in or out of the State, who holds for sale or sells OTP to a licensed OTP retailer or tobacconist in Maryland.

Each wholesaler shall maintain supporting documentation as required under Business Regulation Article, Section 16.5-214.

"Premium cigars" means cigars that have hand-rolled wrappers made from whole tobacco leaves where the filler, binder, and wrapper are made of all tobacco, and may include adhesives or other materials used to maintain size, texture, or flavor.

Column Line

B 1a, 2a, 3a-3e

Enter the number of sales transactions for each product type of OTP sold in Maryland during the report month. Schedule A (Form 609A) must be completed for all Roll-Your-Own (RYO) tobacco sales during the report month.

Note: The number of sales reported in Column B should correspond with the number of sales reported by product type from your invoices. For example, if you report 20 sales transactions of cigars in Column B, these 20 sales transactions must be reported from your invoices. If you report 25 sales transactions of RYO tobacco in Column B, these 25 sales transactions must be reported from your invoices. In addition, for RYO tobacco, these 25 sales transactions must be reported on Schedule A.

C 1a, 2a, 3a-3e

Combined by OTP product type, enter the Total Wholesale Price of all sales in Maryland during the report month. For purposes of this return, "Wholesale Price" means the price for which an OTP wholesaler buys OTP from an OTP manufacturer. The sum of Column C is the total amount of invoices (wholesale prices) after subtraction of all OTP credits from the OTP manufacturer, but without any reduction of discounts trade allowances, rebates, or the federal tobacco floor tax.

3f

Enter the total of Lines 3a through 3e.

1c, 2c, 3h

Multiply total wholesale price by the applicable tax rate.

4

Add lines 1c, 2c, and 3h for total tax due.

Make checks payable to "Comptroller of Maryland". Send payment to:

Comptroller of Maryland
Revenue Administration Division
P.O. Box 2999
Annapolis, MD 21404-2999

The completed OTP Wholesaler Tax Return must be signed by an owner, partner, officer of the corporation, or an agent who has signing authority binding the owner, partner, or officer of the corporation.

For more information:

www.marylandtaxes.com
Telephone: 410-260-6381, 1-800-638-2937
Fax: 410-260-7924