



17610C049

CHECK ONE: **RETAILER** **TOBACCONIST**

Legal Name		FEIN		Office Use Only Check Number _____ Amount \$ _____ Deposit Date _____ For Calendar Quarter: <input type="checkbox"/> January - March <input type="checkbox"/> April - June <input type="checkbox"/> July - September <input type="checkbox"/> October - December
Trade Name				
Street Address				
City	State	ZIP code		
Central Registration Number (CR#)			Report Quarter/Year	

Completed by OTP Retailer and OTP Tobacconist

- 1a. Total net invoice amount for all untaxed "premium cigars" purchased during the report quarter . . . _____
- b. OTP tax rate **X 0.15**
- c. OTP tax due (multiply line 1a by line 1b) \$ _____
- 2a. Total net invoice amount for all untaxed "pipe tobacco" purchased during the report quarter _____
- b. OTP tax rate **X 0.30**
- c. OTP tax due (multiply line 2a by line 2b) \$ _____
3. Total OTP tax due, before credit (add lines 1c and 2c) \$ _____

Completed by OTP Tobacconist Only

- 4a. Total net invoice amount for all untaxed cigars (other than premium cigars) purchased during the report quarter _____
- b. OTP tax rate **X 0.70**
- c. OTP tax due (multiply lines 4a by 4b) \$ _____
- 5a. Total net invoice amount for all untaxed "other tobacco products" (OTP) purchased during the report quarter _____
- b. OTP tax rate **X 0.30**
- c. OTP Tax due (multiply lines 5a by 5b) \$ _____
6. Total OTP tax due, before credit (add lines 4c and 5c) \$ _____

Completed by OTP Retailer or Tobacconist

7. OTP Tax Credit (complete Schedule 610C) \$ _____
8. **Net OTP tax due.** (For **OTP Retailers**, enter the result of line 3 minus line 7.)
(For **OTP Tobacconist**, enter the result of line 3 plus line 6, minus line 7.) \$ _____

Affidavit

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

Print name

Signature

Title (Owner, Partner or Officer)

Date

Who must file this report?

1. A retailer with a place of business located in Maryland who holds for sale or sells untaxed "pipe tobacco" or premium cigars" to consumers in Maryland. An OTP retailer is authorized to purchase "pipe tobacco" and "premium cigars" on which the OTP tax has not been paid from an OTP manufacturer. The OTP tax is paid by the OTP retailer for untaxed purchases from an OTP manufacturer by filing this return.

"Pipe tobacco" means any tobacco that, because of its appearance, type, packaging, or labeling, is suitable for use and likely to be offered to, or purchased by, consumers as tobacco to smoke in a pipe.

"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.
2. A tobacconist with a place of business located in Maryland who holds for sale or sells untaxed "other tobacco products" to consumers in Maryland. To qualify as a tobacconist, the business must derive at least 70% of its revenues, measured by average daily receipts, from the sale of OTP products and tobacco-related accessories. A tobacconist is authorized to purchase untaxed OTP from an OTP manufacturer. The OTP tax is paid by the OTP tobacconist for untaxed purchases from an OTP manufacturer by filing this return.
3. An OTP retailer or OTP tobacconist must have a license issued by the Clerk of the Court. An OTP license and number for an OTP retailer or OTP tobacconist will be provided by the Clerk of the Circuit Court in the county (or city) where the business is located.

When is this return due?

If you made purchases during these months:	Your return is due:
January through March	April 21st
April through June	July 21st
July through September	October 21st
October through December	January 21st

If the due date is a weekend or State Holiday, the deadline is automatically extended to the next business day.

Pursuant to Tax-General Article, Section 12-302(d), this return and the OTP tax due shall be properly filed and received by the Revenue Administration Division no later than the due date stated above. **An OTP tobacconist must file a return even if there is no activity during the report quarter.**

Instructions for completion:

Indicate by checking the appropriate box whether you are a Retailer or Tobacconist.

Line

OTP Retailers and Tobacconists

- 1a, 2a** Enter the sum of all invoices for untaxed "premium cigars" and "pipe tobacco" purchased from an OTP manufacturer during the report quarter. This sum is the amount of the invoices after subtraction of all OTP credits from the OTP manufacturer, but without any reduction of discounts, rebates, trade allowances, or the federal tobacco floor tax.
- 1c, 2c** Multiply purchased amount by the applicable OTP tax rate, and enter the result.
- 3** OTP tax due—add lines 1c and 2c.

OTP Tobacconists Only

- 4a, 5a** Enter the sum of all invoices for untaxed "cigars" (other than premium cigars) and "other tobacco products" purchased from an OTP manufacturer during the report quarter. This sum is the amount of the invoices 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.

 NOTE: Report each purchase of roll-your-own (RYO) tobacco on Schedule A (Form 610A).
- 4c, 5c** Multiply purchased amount by the applicable OTP tax rate, and enter the result.
- 6** Total OTP tax due—add lines 4c and 5c.

OTP Retailers and Tobacconists

- 7** An OTP Tax Credit for out-of-state sales may be deducted from the OTP tax due. (Complete Schedule 610C and submit it with this return.)
- 8** Net Maryland OTP tax due. This amount must be remitted with this return. Make check payable to "Comptroller of Maryland." Sign, date and mail your return to:

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

For more information:

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