

# Form OP-300

## Tobacco Products Tax Return

(Rev. 09/09)

Please change your name and mailing address if shown incorrectly.

Return for period ended ▶
Connecticut Tax Registration Number ▶
FEIN ▶
Due on or before
Check if applicable: ▶ <input type="checkbox"/> Out of business <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 <b>Schedule A-1</b> or <b>Schedule A-2</b> .	▶	1.	\$	.00
2.	Tobacco products, excluding snuff tobacco products, manufactured in Connecticut: From <b>Schedule B</b>	▶	2.	\$	.00
3.	Subtotal: Add Line 1 and Line 2.	▶	3.	\$	.00
4.	Tobacco products, excluding snuff tobacco products, exported from Connecticut: From <b>Schedule C</b>	▶	4.	\$	.00
5.	Tobacco products, excluding snuff tobacco products, sold to the federal government: From <b>Schedule D</b>	▶	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 27.5% (.275).	▶	8.	\$	.00
9.	Total ounces of snuff tobacco products purchased, imported, received, or acquired in Connecticut: From <b>Schedule A-3</b> or <b>Schedule A-4</b>	▶	9.		
10.	Total ounces of snuff tobacco products exported out of Connecticut or sold to the federal government: From <b>Schedule C-1</b>	▶	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 55¢ (\$.55).	▶	12.	\$	.00
13.	<b>Total Tax Due:</b> 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.	<b>Total Amount Due:</b> 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 or document to Department of Revenue Services (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's signature	Title	Date
Print taxpayer's name	Telephone number	Taxpayer's SSN
Paid preparer's signature	Preparer's address	Preparer's SSN or PTIN

## General Instructions

1. Complete the return in blue or black ink only.
2. 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.** All supporting schedules can be found on the Department of Revenue Services (DRS) website at [www.ct.gov/DRS](http://www.ct.gov/DRS)

3. The owner, a partner, or a principal officer must sign this return.
4. **Pay Electronically:** Visit [www.ct.gov/TSC](http://www.ct.gov/TSC) to use the **Taxpayer Service Center (TSC)** to make a direct tax payment. After logging onto the **TSC**, select the *Make Payment Only* option and choose a tax type from the drop down box. Using this option authorizes the DRS to electronically withdraw from your bank account (checking or savings) a payment on a date you select up to the due date. As a reminder, even if you pay electronically you must still file your return by the due date. Tax not paid on or before the due date will be subject to penalty and interest.
5. If you do not pay electronically, make check payable to: **Commissioner of Revenue Services**. DRS may submit your check to your bank electronically.
6. Mail to: Department of Revenue Services  
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 cigarettes 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 27.5%.

**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 55¢.

**Line 13.** Add the amounts reported on Line 8 and Line 12.

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

**Line 15.** Interest for late payment: 1% 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, 8:30 a.m. to 4:30 p.m.

**Forms and Publications:** Visit the DRS website at [www.ct.gov/DRS](http://www.ct.gov/DRS) to download and print Connecticut tax forms and publications.

**TTY, TDD, and Text Telephone users only** may transmit inquiries anytime by calling **860-297-4911**.