

FORM OTP-R

SECTION I - LICENSEES INFORMATION

Legal name (corporation, partnership, or individual name):

NYC DEPARTMENT OF FINANCE - SHERIFF DIVISION

Employer Identification

Number (EIN):

NYC OTHER TOBACCO PRODUCTS TAX RETURN (OTP)

Important Notice: Make check(s) payable to NYC Department of Finance. Mail return and check(s) to NYC Department of Finance, Sheriff Division, Tobacco Tax Unit, 30-10 Starr Avenue, 2nd Fl., Long Island City, NY 11101.

| FOR DEPARTMENT USE ONLY |
|-------------------------|
| Checked By: |
| Date: |
| Remarks: |

Importer

NATURE OF BUSINESS

Manufacturer

Instructions: Use this form if you are a Licensed NYC Tobacco Products Wholesaler Dealer and sell tobacco products to NYC Retail Dealers or other persons in New York City for purposes of resale. Beginning June 1, 2018 every person required to hold a New York City Wholesale Tobacco Products Dealer License must begin collecting the OTP Tax and file a monthly NYC OTP Tax return. Return and payment are due by the 20th day of the month following the month in which the transactions occurred.

| Trade | | Filing | | | | | | | utor | Wholesale | er |
|--|--|--|-------------------------------|--|---|---|---|--|---|--|---|
| Name: | | Period: | MM | -DD-YYYY | ТО | MM-DD- | ·YYYY | Retaile | r [| Out-of-sta | te distributor |
| Street: | | City: | | | State: | Zip C | ode: | ☐ No bus | siness this mo | onth | |
| NY State Tobacco Products Wholesale License Number: | | | Tobacco Pro ale License N | | | · | | ☐ Final re | eturn | Amended | return |
| SECTION II - REPORT OF ALL TOBACCO PR | ODUCTS - | To be comp | leted by who | lesalers loca | ated within N | lew York Cit | y. Enter the a | mounts for li | nes 1-9 in th | e appropriate | e column(s). |
| | CIG | GAR | LITTLE CIGAR | SMOKELES | S TOBACCO | s | NUS | SHI | ISHA | LOOSE T | ГОВАССО |
| | Individually packed cigar or first cigar in a package | Additional cigars excluding first cigar in a package | 20 Little cigars in a pack | Units of packages weight 1.2 oz. or less | Each additional 0.3 oz. or any fraction thereof in excess of 1.2 oz. | Units of packages weight 0.32 oz. or less | Each additional 0.08 oz. or any fraction thereof in excess of 0.32 oz. | Units of packages weight 3.5 oz. or less | Each additional 0.7 oz. or any fraction thereof in excess of 3.5 oz. | Units of packages weight 1.5 oz. or less | Each additional 0.3 oz. or any fraction thereof in excess of 1.5 oz. |
| Inventory of tobacco products at the beginning of the period | | | | | | | | | | | |
| Number of tobacco products purchased during the period (Schedule A, Part 1 thru Part 6, line 5) | | | | | | | | | | | |
| 3. Subtotal (add line 1 and line 2) | | | | | | | | | | | |
| 4. Number of tobacco products sold to New York City retail dealers during the period (Schedule C, line 3) | | | | | | | | | | | |
| Number of tobacco products returned from New York City retail dealers during the period (Schedule D, line 3) | | | | | | | | | | | |
| 6. Net total number of tobacco products sold to New York City retail dealers (line 4 minus line 5) | | | | | | | | | | | |
| 7. Tax exempt sales (Schedule B, Part 1 thru Part 6, line 5) | | | | | | | | | | | |
| 8. Total tobacco products sold (add line 6 and line 7) | | | | | | | | | | | |
| 9. Total tobacco products destroyed | | | | | | | | | | | |
| 10. Inventory of tobacco products at the end of the period (line 3 minus line 8 and line 9) | | | | | | | | | | | |

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|---|--|--|-------------------------------|--|---|---|---|---|---|---|---|
| SECTION II-NR - REPORT SALES OF TOBACCO | PRODUCT | S - To be co | mpleted by w | holesalers lo | cated outside | of New York | City. Enter the | e amounts foi | lines 1-4 in th | ne appropriate | e column(s). |
| | CIG | AR | LITTLE CIGAR | SMOKELES | S TOBACCO | SN | US | SHI | SHA | LOOSE T | ОВАССО |
| | Individually packed cigar or first cigar in a package | Additional cigars excluding first cigar in a package | 20 Little cigars in a pack | Units of packages weight 1.2 oz. or less | Each additional 0.3 oz. or any fraction thereof in excess of 1.2 oz. | Units of packages weight 0.32 oz. or less | Each additional 0.08 oz. or any fraction thereof in excess of 0.32 oz. | Units of packages weight 3.5 oz. or less | Each additional 0.7 oz. or any fraction thereof in excess of 3.5 oz. | Units of packages weight 1.5 oz. or less | Each additional 0.3 oz. or any fraction thereof in excess of 1.5 oz. |
| Number of tobacco products sold to New York City wholesale dealers during the period (tax exempt, Schedule B, Part 1 to Part 6, line 5) | | | | | | | | | | | |
| Number of tobacco products sold to New York City retail dealers during the period (Schedule C, line 3) | | | | | | | | | | | |
| Number of tobacco products returned from New York City retail dealers during the period (Schedule D, line 3) | | | | | | | | | | | |
| Total taxable number of tobacco products sold into New York City (line 2 minus 3) | | | | | | | | | | | |

| SECTION III - SUM | MARY OF OTP TAX | | | |
|------------------------------------|--|------------------------------------|-------------|-------------------------------------|
| Note: For resident who | plesalers, use amount(s) from section II line 6; for non-resident wholesale | ers, use amount(s) from section II | -NR line 4. | |
| OTHER TOBACCO PRODUCTS CATEGORY | CATEGORY DETAIL | QUANTITY | TAX RATE | TAX AMOUNT (QUANTITY X TAX RATE) |
| | a. Individually packed cigar or first cigar in a package | | \$0.80 | |
| 1. Cigar | b. Additional cigar(s) excluding first cigar in a package | | \$0.175 | |
| 2. Little Cigar | 20 Little cigars in a Pack | | \$1.09 | |
| 3. Smokeless | a. Units of packages weight up to 1.2 oz | | \$0.80 | |
| Tobacco | b. Each additional 0.3 oz. or any fraction thereof in excess of 1.2 oz | | \$0.20 | |
| 4. Snus | a. Units of packages weight up to 0.32 oz | | \$0.80 | |
| 1. 61146 | b. Each additional 0.08 oz. or any fraction thereof in excess of 0.32 oz | | \$0.20 | |
| 5. Shisha | a. Units of packages weight up to 3.5 oz | | \$1.70 | |
| 5. Shisha | b. Each additional 0.7 oz. or any fraction thereof in excess of 3.5 oz | | \$0.34 | |
| 6. Loose | a. Units of packages weight up to 1.5 oz | | \$0.25 | |
| Tobacco | b. Each additional 0.3 oz. or any fraction thereof in excess of 1.5 oz | | \$0.05 | |
| 7. Total New York City (| Other Tobacco Products Tax (add line 1 thru line 6 from above) | | | |
| 8. Adjustments from pri | or returns (deduct any overpayments or add any underpayments from previou | ıs returns) | | |
| 9. Prepaid tax during th | is filing period (deduct any prepaid tax collected by your supplier(s) during this | s filing period): | | |
| 10. Total tax amount owe | ed or overpayment (see instructions): | | | |
| 11. If line 10 is overpayn | nent: a: amount to be credited to next month's return or; | | | |
| | b: amount to be refunded (see instructions) | | | |
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| SECTION IV - CERTIFICATION | Ж | ı | i | i | ١ | ١ | ١ | | | | | | L | ı | | 1 | |) | J | ١ | , | | | | | į | | • | | Ĺ | ı | | ı | | ı | | L | ı | ١ | | ۱ | 4 | L | 7 | į | Š | ۲ | J | • | | ľ | | L | L | 1 | 1 | Ī | i | L | l | | ı | | | ı | ١ | Ŀ | Ī | j | L | 1 | | = | | L | 9 | į | • | • | Ĺ | l | ı | | | | | | | | ı | | ١ | ١ | | | | l | | | | | | 1 | ` | ۱ | | L | L | | J | j | | | 9 | | | (| | | | l | | ľ | | | | | | | L | | | | | | | | L | ı | | | | J | 5 | 9 | |
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Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has knowledge.

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| Print Name | Signature | | | Email | Telephone |
| of Officer: | of Officer: | Date: | Title: | Address: | Number: |
| Print Name | Signature | | | | |
| of Paid | of | | FEIN/ | Email | Telephone |
| Preparer: | Preparer: | Date: | SSN: | Address: | Number: |
| Firm's | | Firm's | | | |
| Name | | Address: | | | |
| | | | | | |

5. Total net purchases (subtract line 4 from line 3).....

Form NYC-OTP-R - NYC Other Tobacco Products Tax Return (OTP) Page 3 **SCHEDULE A - PURCHASES FROM DISTRIBUTORS AND/OR MANUFACTURERS** Note: To be completed by wholesalers located within New York City CIGAR LITTLE CIGAR **SMOKELESS TOBACCO** SNUS SHISHA LOOSE TOBACCO (PART 1) (PART 2) (PART 3) (PART 4) (PART 5) (PART 6) Individually Additional ci-Each additional Units of Each additional Units of Each additional Units of Each additional Units of 20 Little Supplier's Invoice gars excluding packages packages packages packed cigar packages 0.08 oz. or any 0.7 oz. or any 0.3 oz. or any 0.3 oz. or any Address cigars in a Name Number or first cigar in first Cigar in a weight 1.2 oz. fraction thereof in weight 0.32 fraction thereof in weight 3.5 oz. fraction thereof in weight 1.5 oz. fraction thereof in pack a package or less excess of 1.2 oz. oz. or less excess of 0.32 oz. or less excess of 3.5 oz. excess of 1.5 oz. package or less 1. Total purchases 2. Total purchases from additional attached sheet(s), if any 3. Total purchases (add line 1 and 2) 4. Total returned items (if any, attach schedule A-1)

SCHEDULE A-1 - LIST OF RETURNED ITEMS TO SUPPLIERS

Note: To be completed by wholesalers located within New York City

| | | | CIC | SAR | LITTLE CIGAR | SMOKELES | S TOBACCO | SN | IUS | SHI | SHA | LOOSE T | ОВАССО |
|-----------------------------|-----------------------------|-------------------|--|---|----------------------------------|--|---|--|---|--|--|--|---|
| | | | (PAI | RT 1) | (PART 2) | (PAF | RT 3) | (PAI | RT 4) | (PAI | RT 5) | (PAI | RT 6) |
| Supplier's Name | Address | Invoice Number | Individually packed cigar or first cigar in a package | Additional ci- gars excluding first Cigar in a package | 20 Little cigars in a pack | Units of packages weight 1.2 oz. or less | Each additional 0.3 oz. or any fraction thereof in excess of 1.2 oz. | Units of packages weight 0.32 oz. or less | Each additional 0.08 oz. or any fraction thereof in excess of 0.32 oz. | Units of packages weight 3.5 oz. or less | Each additional 0.7 oz. or any fraction thereof in excess of 3.5 oz. | Units of packages weight 1.5 oz. or less | Each additional 0.3 oz. or any fraction thereof in excess of 1.5 oz. |
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| Total returned items fro | m this sheet | | | | | | | | | | | | |
| 2. Total returned items fro | m additional attached sheet | (s), if any | | | | | | | | | | | |
| 3. Total returned items (a | dd line 1 and 2) | | | | | | | | | | | | |

SCHEDULE B - TAX EXEMPT SALES OF TOBACCO PRODUCTS Note: To be completed by all wholesalers making tax exempt sales of products within New York City and/or New York City resident wholesalers making sales to persons outside of New York City. CIGAR LITTLE CIGAR **SMOKELESS TOBACCO** SNUS SHISHA LOOSE TOBACCO (PART 1) (PART 2) (PART 3) (PART 4) (PART 5) (PART 6) Individually Additional ci-Units of Each additional Units of Each additional Units of Each additional Units of Each additional 20 Little Invoice packed cigar gars excluding packages 0.3 oz. or any packages 0.08 oz. or any packages 0.7 oz. or any packages 0.3 oz. or any Customer's Name Address cigars in a Number weight 0.32 fraction thereof in weight 3.5 oz. or first cigar in first cigar in a weight 1.2 oz. fraction thereof in fraction thereof in weight 1.5 oz. fraction thereof in pack a package package or less excess of 1.2 oz. oz. or less excess of 0.32 oz. or less excess of 3.5 oz. or less excess of 1.5 oz. 1. Total tax exempt sales..... 2. Total tax exempt sales from additional attached sheet(s), if any... 3. Total tax exempt sales (add line 1 and 2)..... 4. Total returned items (if any, attach schedule B-1) 5. Total net tax exempt sales (subtract line 4 from line 3)

SCHEDULE B-1 - LIST OF RETURNED ITEMS FROM NEW YORK CITY WHOLESALERS OR OUTSIDE OF NEW YORK CITY

Note: To be completed by all wholesalers making tax exempt sales of products within New York City and/or New York City resident wholesalers making sales to persons outside of New York City.

| | | - | | AR | LITTLE CIGAR | | S TOBACCO | | US Makir | | SHA | | говассо |
|------------------------------|-----------------------------|-------------------|--|---|----------------------------------|--|---|--|--|--|--|--|--|
| | | | (PAF | RT 1) | (PART 2) | (PAI | RT 3) | (PAI | RT 4) | (PAI | RT 5) | (PA | RT 6) |
| Customer's Name | Address | Invoice Number | Individually packed cigar or first cigar in a package | Additional ci- gars excluding first cigar in a package | 20 Little cigars in a pack | Units of packages weight 1.2 oz. or less | Each additional 0.3 oz. or any fraction thereof in excess of 1.2 oz. | Units of packages weight 0.32 oz. or less | Each additional 0.08 oz. or any fraction thereof in excess of 0.32 oz. | Units of packages weight 3.5 oz. or less | Each additional 0.7 oz. or any fraction thereof in excess of 3.5 oz. | Units of packages weight 1.5 oz. or less | Each additional 0.3 oz. or any fraction thereof in excess of 1.5 oz. |
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| Total returned items from | m this sheet | | | | | | | | | | | | |
| 2. Total returned items from | m additional attached sheet | (s), if any | | | | | | | | | | | |
| 3. Total returned items (a | dd line 1 and 2) | | | | | | | | | | | | |

| SCHEDULE C - SALE | S OF TOBACCO PRO | DUCTS T | O RETAIL | ERS IN N | IEW YOR | K CITY | | | | | | | | |
|------------------------------|------------------------------|--------------------------------------|---|--|---|----------------------------------|---|---|--|---|---|---|--|---|
| | | | | | SAR | LITTLE CIGAR | SMOKELES | S TOBACCO | SN | IUS | SHI | SHA | LOOSE T | говассо |
| | | | | (PAI | RT 1) | (PART 2) | (PAI | RT 3) | (PAI | RT 4) | (PAF | RT 5) | (PAI | RT 6) |
| Name of Retailer | Address | Employer Identification Number | NYC Tobacco Products Retail License Number (DCA) | Individually packed cigar or first cigar in a package | Additional ci- gars exclud- ing first cigar in a package | 20 Little cigars in a pack | Units of packages weight 1.2 oz. or less | Each additional 0.3 oz. or any fraction thereof in excess of 1.2 oz. | Units of packages weight 0.32 oz. or less | Each additional 0.08 oz. or any fraction thereof in excess of 0.32 oz. | Units of packages weight 3.5 oz. or less | Each additional 0.7 oz. or any fraction thereof in excess of 3.5 oz. | Units of packages weight 1.5 oz. or less | Each additional 0.3 oz. or any fraction thereof in excess of 1.5 oz. |
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| Total items sold from th | is sheet | | | | | | | | | | | | | |
| 2. Total items sold from a | dditional attached sheet(s), | if any | | | | | | | | | | | | |
| 3. Total items sold (add lin | ne 1 and 2) | | | | | | | | | | | | | |

| SCHEDULE D - LIST | OF RETURNED ITEM | S FROM F | RETAILER | S IN NEV | W YORK | CITY | | | | | | | | |
|----------------------------|-----------------------------|--------------------------------------|---|--|---|----------------------------------|---|--|---|--|--|---|---|--|
| | | | | | AR | LITTLE CIGAR | SMOKELES | S TOBACCO | SN | US | SHI | SHA | LOOSE T | ОВАССО |
| | | | | (PAF | RT 1) | (PART 2) | (PAI | RT 3) | (PAI | RT 4) | (PAF | RT 5) | (PAF | RT 6) |
| Name of Retailer | Address | Employer Identification Number | NYC Tobacco Products Retail License Number (DCA) | Individually packed cigar or first cigar in a package | Additional ci- gars exclud- ing first cigar in a package | 20 Little cigars in a pack | Units of packages weight 1.2 oz. or less | Each additional 0.3 oz. or any fraction thereof in excess of 1.2 oz. | Units of packages weight 0.32 oz. or less | Each additional 0.08 oz. or any fraction thereof in excess of 0.32 oz. | Units of packages weight 3.5 oz. or less | Each additional 0.7 oz. or any fraction thereof in excess of 3.5 oz. | Units of packages weight 1.5 oz. or less | Each additional 0.3 oz. or any fraction thereof in excess of 1.5 oz. |
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| Total returned items from | om this sheet | | | | | | | | | | | | | |
| Total returned items from | om additional attached shee | et(s), if any . | | | | | | | | | | | | |
| 3. Total returned items (a | dd line 1 and 2) | | | | | | | | | | | | | |