



216090049

Legal Name		FEIN
Trade Name		
Street Address		
City	State	ZIP code +4
License number PW	Report Month/Year	

AMENDED

OFFICE USE ONLY	
Check Number	_____
Amount \$	_____
Deposit Date	_____

Sales to Maryland OTP Retailers or Tobacconists During the Report Month

A - Product Type	B - Number of Sales	C - Total Wholesale Cost
1a. Premium Cigars	_____	\$ _____
b. OTP Tax Rate		X 0.15
c. Total Premium Cigar OTP tax due, (Multiply line 1a by line 1b.)		\$ _____
2a. Non premium Cigars	_____	\$ _____
b. OTP Tax Rate		X 0.70
c. Total Non premium Cigar OTP tax due, (Multiply line 2a by line 2b.)		\$ _____
3a. Pipe Tobacco	_____	\$ _____
b. OTP Tax Rate		X 0.30
c. Total Pipe Tobacco OTP tax due, (Multiply line 3a by line 3b)		\$ _____
4a. Roll-Your-Own (RYO) Tobacco	_____	\$ _____
b. Chewing Tobacco, Snuff, Snus, ect.	_____	\$ _____
c. Papers, Filters, Pipes, ect	_____	\$ _____
d. Subtotal (add lines 4a to 4c)	_____	\$ _____
e. OTP Tax Rate		X 0.60
f. Total OTP tax due, (multiply line 4d by line 4e)		\$ _____
5. Total OTP Tax Due (Add Column C, lines 1c, 2c, 3c, 4f)		\$ _____

COMPLETE AND ATTACH FORM 608-3 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 this return are true, correct and complete to the best of my knowledge, information and belief.

Print name of Corporate Officer

Title

Signature

Date

Email

**MARYLAND
FORM
609** **OTHER TOBACCO PRODUCTS
(OTP) WHOLESALER TAX
RETURN INSTRUCTIONS**

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, 4a - 4c

Enter the number of sales transactions for each product type of OTP sold in Maryland during the report month. Form 608-3 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 Form 608-3.

C 1a, 2a, 3a, 4a - 4c

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 the wholesaler buys OTP. The sum of Column C is the total amount of invoices (wholesale prices) after subtraction of all OTP credits from an OTP manufacturer, but without any reduction of discounts trade allowances, rebates, or the federal tobacco floor tax.

4d

Enter the total of Lines 4a through 4c.

1c, 2c, 3c and 4d

Multiply total wholesale price by the applicable tax rate.

4

Add lines 1c, 2c, 3c and 4f for total tax due.

**Make check payable to "Comptroller of Maryland".
Send payment to:**

Comptroller of Maryland
Alcohol, Tobacco & Motor Fuel Unit
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, visit marylandcomptroller.gov, contact Taxpayer Services at 410-260-7980 or toll-free 1-800-638-2937.