

MARYLAND FORM 610 OTHER TOBACCO PRODUCTS (OTP) TAX RETURN



226100049

CHECK ONE: RETAILER TOBACCONIST REMOTE TOBACCO SELLER AMENDED

Print Using Blue or Black Ink Only

Legal Name	FEIN	SSN	License Number
Trade Name			
Street Address			
City		State	ZIP code +4
Central Registration Number (CR#)		Period End Date (MM/YYYY)	

Office Use Only
Check Number _____
Amount \$ _____
Deposit Date _____

To be completed by OTP Retailers, OTP Tobacconists, and Remote Tobacco Sellers

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

To be completed by OTP Tobacconists 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 line 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 0.60**
- c. OTP Tax due (multiply lines 5a. by 5b.) \$ _____ . _____
- 6.Total OTP tax due, (add lines 4c .and 5c.) \$ _____ . _____

To be completed by OTP Retailers, OTP Tobacconists, and Remote Tobacco Sellers

- 7. **OTP tax due.** (For **OTP Retailers** and **Remote Tobacco Sellers**, enter the result of line 3.) (For OTP Tobacconists, enter the result of line 3. plus line 6.) \$ _____ . _____

Affidavit

I do solemnly declare and affirm under the penalties of perjury that the contents of this return, including accompanying schedules and statements, are true, correct and complete to the best of my knowledge, information and belief.

_____ Print name

_____ Title (Owner, Partner or Officer)

_____ Signature

_____ Date

_____ Email

Who must file this form?

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.
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. A Remote Tobacco Seller who holds for sale or sells untaxed pipe tobacco or premium cigars to consumers in Maryland. A person located outside the state must have a remote tobacco seller license before the person may sell premium cigars and/ or pipe tobacco to a consumer in the State. A remote tobacco seller authorizes the licensee to sell premium cigars and pipe tobacco through a common carrier or private delivery service to a consumer in the State by receiving and filling orders that the consumer transmits by electronic or other means.

Note: 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.

Definitions

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.

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 any due date falls on a Saturday, Sunday or legal holiday, the return must be filed by 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 Retailer, Tobacconist or a Remote Tobacco Seller.

Note: Enter all amounts in whole dollars.

Line

OTP Retailers, Tobacconists, and Remote Tobacco Sellers

1a., 2a. For OTP Retailers and OTP Tobacconists, 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.

For Remote Tobacco Sellers, enter the actual price paid for the total of all stock keeping units sold to Maryland consumers. If the actual price paid for a stock keeping unit is not available, use the average of the actual price paid by the Remote Tobacco Seller for that stock keeping unit over the 12 calendar months before January 1 of the year in which the sale occurs.

1c., 2c. Multiply taxable 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 in ounces and stick equivalent on Form 608-3.

4c., 5c. Multiply purchased amount by the applicable OTP tax rate, and enter the result. Total OTP tax due—add lines 4c. and 5c.

6. Total OTP tax due—add lines 4c. and 5c.

OTP Retailers, Tobacconists, and Remote Tobacco Sellers

7. 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
Alcohol, Tobacco & Motor Fuel Unit
P.O. Box 2999
Annapolis, MD 21404-2999

Remote Tobacco Sellers Only

Note: Remote tobacco sellers must report the exact amount of tobacco shipped into Maryland on Form 610-2.

For more information, visit www.marylandtaxes.gov or call Taxpayer Services Division at 410-260-7980 in Central Maryland or 1-800-638-2937 from elsewhere. Mail to:

Comptroller of Maryland
Alcohol, Tobacco & Motor Fuel Unit
P.O. Box 2999
Annapolis, MD 21404-2999

MARYLAND
FORM
610-2

**REMOTE TOBACCO SELLER
REPORT**
(Form 610-2 must be filed with Form 610)



226102049

Print Using Blue or Black Ink Only

Legal Name	License Number	CR. Number
Trade Name		

(A) Brand Family/Name	(B) Exact Amount of Tobacco Shipped into Maryland	
	Premium Cigars	Pipe Tobacco
1.		
2.		
3.		
4.		
5.		
6.		
7.		
8.		
9.		
(C) Total Amount Shipped		

For more information, visit www.marylandtaxes.gov or call Taxpayer Services Division at 410-260-7980 in Central Maryland or 1-800-638-2937 from elsewhere.

Mail to:
Comptroller of Maryland
Alcohol, Tobacco & Motor Fuel Unit
P.O. Box 2999
Annapolis, MD 21404-2999

MARYLAND
FORM
610-2

**REMOTE TOBACCO SELLER
REPORT**

(Form 610-2 must be filed with Form 610)

Who must file this form?

A Remote Tobacco Seller who holds for sale or sells untaxed pipe tobacco or premium cigars to consumers in Maryland must file this form. A person located outside the state must have a remote tobacco seller license before the person may sell premium cigars and/or pipe tobacco to a consumer in the State. A remote tobacco seller license authorizes the licensee to sell premium cigars and pipe tobacco through a common carrier or private delivery service to a consumer in the State by receiving and filling orders that the consumer transmits by electronic or other means.

This report must be completed and submitted with your Maryland Other Tobacco Products (OTP) Tax Return Form 610. Complete Remote Tobacco Seller Report for the reporting period.

Instructions for Completing Report of Remote Tobacco Seller:

- (A) Report Brand Family/ Name of Premium Cigars and/or Pipe Tobacco.
- (B) Report exact amount of each brand shipped into Maryland.
- (C) Report total combined total of all premium cigars and pipe tobacco shipped into Maryland. **(Attach additional Forms 610-2 if more space is needed. Alternate formats will not be accepted).**

For more information:

Comptroller of Maryland
Alcohol, Tobacco & Motor Fuel Unit
P.O. Box 2999
Annapolis, MD 21404-2999

Telephone: 410-260-6381,
1-800-638-2937

www.marylandtaxes.gov