

DO NOT STAPLE



New Hampshire Department of Revenue Administration

DP-31

APPLICATION FOR TOBACCO TAX LICENSE

Manufacturers & Wholesalers

Check A or B as applicable

A. NEW LICENSE

B. RENEWAL

Current License #:

Grid for Current License #

Manufacturer

Wholesaler

C. Tobacco Products Sold (Check all applicable)

- Cigarettes, Little Cigars, Cigars, Loose, E-Cigarettes, Smokeless, Other

D. Indicate if you sell any tobacco products from Non-Participating Manufacturers (NPM) under the Master Settlement Agreement (MSA)

Yes No

1. Business Name (DBA)

Text box for Business Name (DBA)

2. Name of Legal Entity/Owner

Text box for Name of Legal Entity/Owner

3. Business Address Number & Street

Text box for Business Address Number & Street

4. City/Town

Text box for City/Town

State

Text box for State

Zip Code

Text box for Zip Code

5. Mailing Address Number & Street

Text box for Mailing Address Number & Street

6. E-mail Address

Text box for E-mail Address

7. City/Town

Text box for City/Town

State

Text box for State

Zip Code + 4 (or Canadian Postal Code)

Text box for Zip Code + 4

8. Business Phone Number

Text box for Business Phone Number

9. Purchase/Established Date

Text box for Purchase/Established Date

10. Previous Owner/Business Name

Text box for Previous Owner/Business Name

10(a) Type of Business Entity: 1 - Proprietorship, 2 - Corporation, 3 - Partnership, 4 - Fiduciary, 5 - Non-Profit

10(b) Is the Business Entity an LLC? Yes No

10(c) Federal Employer Identification Number of the owner FEIN: (Do not enter SSN here)

Text box for FEIN

10(d) If Social Security Number (SSN) or Department Issued Number (DIN) enter here: SSN

Text box for SSN

DIN

Text box for DIN

10(e) List the names of all entities that you buy tobacco products from that have a NH Wholesaler Tobacco Tax License or NH Manufacturer Tobacco Tax License (attach separate sheet if additional space is needed):

Text box for 10(e)

10(f) List all the states where you hold a wholesaler/distributor tobacco license (attach separate sheet if additional space is needed):

Text box for 10(f)

10(g) Are you a first importer? Yes No

If yes, include a copy of your federal importer license and a listing of all tobacco products you import.

11. List individual owners, officers, partners, or members (attach a list of additional owners, officers, partners, or members if additional space is needed):

11(a) Last Name

Text box for Last Name

First Name

Text box for First Name

MI

Text box for MI

Title

Text box for Title

Residence Address - No PO Boxes

Text box for Residence Address

Social Security Number

Text box for Social Security Number

City / Town

Text box for City / Town

State

Text box for State

Zip Code + 4 (or Canadian Postal Code)

Text box for Zip Code + 4

Phone Number

Text box for Phone Number



Application for Tobacco Tax License - continued

11(b) Last Name First Name MI Title
 Residence Address - No PO Boxes Social Security Number
 City / Town State Zip Code + 4 (or Canadian Postal Code) Phone Number

12. License Fees:

Manufacturer:	Fee is \$100.00	\$	<input type="text"/>
Wholesaler:	Fee is \$250.00	\$	<input type="text"/>
Total Amount Enclosed		\$	<input type="text"/>

The appropriate fee(s), as listed in Line 12, must accompany this form.
 Make Check Payable to: **STATE OF NEW HAMPSHIRE**

13. RSA 78:9, I requires the Commissioner to consider the following information prior to issuing or renewing a Tobacco Tax License.

13(a) Did the applicant previously have a NH Tobacco Tax License revoked under RSA 78:20? Yes No
 13(b) Does the applicant or any interest holder in the applicant owe any taxes, interest or penalties to the State of NH under any other tax administered by the department, or any fees, fines or penalties resulting from violations of RSA 78 or RSA 126-K? Yes No
 13(c) Has the applicant or any interest holder in the applicant been convicted of a crime related to Tobacco Tax or a crime involving theft or fraud in this or any state within the past 2 years? Yes No

14. This application must be signed by an owner, officer, partner, or member in ink and dated.

I hereby certify that the above information is true and correct and in conformity with applicable State laws. I am aware that failure to comply with the requirements of RSA 78, REV 1000, RSA 541-C, and RSA 541-D may result in suspension or revocation of the license issued pursuant to this application. If signed by a corporate officer, partner, or member on behalf of the manufacturer or wholesaler, I certify that I have the authority to legally execute this application on behalf of the licensee.

Signature of Taxpayer MMDDYYYY Phone Number
 Print Signatory Name & Title



GENERAL INSTRUCTIONS

NOTICE

If you wish to obtain a Retail Tobacco License, Tobacco Vending Machine License, or a Tobacco Sampling License please contact the NH Liquor Commission, Division of Enforcement and Licensing at (603) 271-3521 or visit their website at www.nh.gov/liquor/enforcement/licensing/license-types.html.

All manufacturers and wholesalers selling cigarettes to consumers (whether directly, or through a distributor, retailer or similar intermediary or intermediaries) in the State of New Hampshire must register with the Attorney General's Office for purposes of the Master Settlement Agreement as outlined in RSA 541-C. Please contact the Attorney General's Office at (603) 271-3641 or visit their website at www.doj.nh.gov/consumer/tobacco for more information.

It is the responsibility of all Tobacco Tax License holders to read, understand, and comply with the laws and rules relating to Tobacco Tax as set forth in RSA 78, N.H. Admin Rule Rev. 1000, RSA 541-C, and RSA 541-D. Please be advised that failure to comply with provisions of RSA 78 may result in criminal charges as provided in RSA 21-J:39. RSA 78 and N.H. Admin Rule, Rev 1000 can be found at www.nh.gov/revenue.

TERM OF TOBACCO TAX LICENSE

Licenses expire on June 30 of each even-numbered year.

WHAT IS IT

Pursuant to RSA 78:2, a tax is imposed upon the retail consumer of tobacco products. Under RSA 78:6, a Tobacco Tax License shall be obtained by those listed in "WHO MUST FILE" below before engaging in the business of selling or distributing tobacco products in this state.

WHO MUST FILE

Manufacturer - Any person domiciled in the United States engaged in the business of importing, exporting, producing, or manufacturing tobacco products.

Wholesaler - Any person engaged in the business of receiving, storing, purchasing, and selling tobacco products from any source for distribution to persons other than consumers, except those persons exempt from the tobacco tax under RSA 78:5.

WHEN TO FILE

A complete Application for Tobacco Tax License, Form DP-31, must be filed prior to making any NH tobacco product sales and must be renewed pursuant to RSA 78:8, II on or before July 1st of every even-numbered year thereafter.

NO SALES

If you discontinue selling tobacco products, please return the license with a notation to that effect, including the date you last sold tobacco products.

WHERE TO FILE

File online at Granite Tax Connect www.revenue.nh.gov/gtc or mail to NH DRA, PO Box 637, Concord, NH 03302-0637.

NEED FORMS?

To obtain additional forms, you may visit our website at www.revenue.nh.gov or by calling the Forms Line at (603) 230-5001.

NEED HELP?

Questions not covered here may be answered in our Frequently Asked Questions (FAQ) available on our website at www.revenue.nh.gov or by calling Taxpayer Services at (603) 230-5920, Monday through Friday, 8:00 am to 4:30 pm. All written correspondence to the Department should include the taxpayer name, taxpayer identification number, the name of a contact person and a daytime telephone number. Individuals who need auxiliary aids for effective communications in programs and services of the New Hampshire Department of Revenue Administration are invited to make their needs and preferences known. Individuals with hearing or speech impairments may call TDD Access: Relay NH 1-800-735- 2964.



LINE BY LINE INSTRUCTIONS

A or B: Indicate whether this is a "New" Tobacco Tax License or a Tobacco Tax License "Renewal" by checking Box A or Box B. If renewing, fill in current tobacco license number in boxes provided. Note that if your name, physical location, or tax identification number has changed since your last license was issued, you must apply for a new license number and notify the NH DRA to inactivate the last license.

C: Check all that apply. Indicate the type(s) of tobacco products sold by your business entity. If "other" provide a brief description.

D: Indicate if you sell any tobacco products from Non Participating Manufacturers (NPM) under the Master Settlement Agreement (MSA).

LINE 1: Enter the Business or Trade name.

LINE 2: Enter the name of the "legal" entity/owner - proprietor, corporate, partnership, or Limited Liability Company (LLC) name.

LINE 3: Enter the physical location of the business.

LINE 4: Enter the city/town, state, and zip code of the physical location of the business.

LINE 5: Enter the mailing address of the business.

LINE 6: Enter the e-mail address for communication of Tobacco Tax matters.

LINE 7: Enter the city/town, state, and zip code for the mailing address of the business.

LINE 8: Enter the telephone number of the business location.

LINE 9: Enter the date the business was purchased or established.

LINE 10: Enter the name of the previous owner or business. If this is a new business please indicate "First Owner".

LINE 10a: Select the type of entity the organization is taxed as for Federal Income Tax purposes. Select only one.

LINE 10b: Indicate if the business entity selected in Line 10a is an LLC.

LINE 10c: Enter the Federal Employer Identification Number of the entity, if applicable, based on how the NH Business Taxes for this operation will be reported. Do not enter a Social Security Number here.

LINE 10d: Enter the Social Security Number or Department Identification Number, if applicable, based on how the NH Business Taxes for this operation will be reported.

LINE 10e: List the names of all entities that you buy tobacco products from that have a NH Wholesaler Tobacco Tax License or NH Manufacturer Tobacco Tax License. Attach a list if additional space is needed.

LINE 10f: List all the states where you hold a wholesaler/distributor tobacco license. Attach a list if additional space is needed.

LINE 10g: Check the appropriate box indicating if you are a first importer. If yes, include a copy of your federal importer license and list all of the tobacco products that you import.

LINE 11: List each individual owner, officer, partner, or member of the business, his/her title, social security number, a contact telephone number, and address. If there are more than two owners, officers, partners, or members attach a separate list.

LINE 12: Enter the fee for each type of Tobacco Tax License for which you are applying. Enter the sum of all applicable fees. Make check payable to "State of New Hampshire."

LINE 13: Complete Lines 13(a) through 13(c) by indicating "yes" or "no" for each question.

LINE 14: The signature, in ink, of the owner, officer, partner or member certifies that the information provided on the DP-31 is true and correct and in conformity with the applicable laws.



ADDITIONAL INSTRUCTIONS

As a Licensed Tobacco Manufacturer or Wholesaler, the NH Code of Administrative Rules requires that you provide the following reports to the NH DRA:

- a. Rev 1009.02 Manufacturer's Report: On or before the 30th day following the end of each month, every manufacturer shall send the Department's Audit Division a written report of unstamped cigarettes and OTP transported into this state.
- b. Rev 1009.03 Form AU-201, Non-Resident Wholesaler Cigarette Tax Report: Every non-resident wholesaler shall complete and file with the Department's Audit Division Form AU-201, "Non-resident Wholesaler Cigarette Tax Report", on or before the 30th day following the end of their regular accounting quarter.
- c. Rev 1009.04 Form AU-202, Resident Wholesaler Cigarette Tax Report: Every resident wholesaler shall complete and file with the Department Form AU-202, "Resident Wholesaler Cigarette Tax Report", on or before the 30th day following the end of their regular accounting quarter.
- d. Rev 1009.05 Form CD-15, Cigarette Stamp Order: Form CD-15, "Cigarette Stamp Order", accompanied by payment shall be filed by New Hampshire licensed wholesalers to purchase tobacco tax stamps through the Department.
- e. Rev 1009.06 Form CD-18, Tobacco Tax Credit Bond: Form CD-18, "Tobacco Tax Credit Bond", shall be completed and filed by wholesalers licensed in New Hampshire to establish a charge account with the Department.
- f. Rev 1009.07 Form CD-92, Notice of Intent to Return Damaged or Obsolete Cigarettes to Manufacturer: A wholesaler shall complete and file Form CD-92, "Notice of Intent to Return Damaged or Obsolete Cigarettes to Manufacturer", to notify the Department's Collection Division, 10 business days prior to shipping, of the wholesaler's intent to return damaged or obsolete packages of cigarettes to the manufacturer.
- g. Rev 1009.09 Form DP-151, Wholesalers' Other Tobacco Products Tax Return: Form DP-151, "Wholesalers' Other Tobacco Products Tax Return", shall be completed and filed with the Department by all licensed wholesalers complying with the filing requirements of RSA 78:11, III by the 15th day following the end of the reporting period.