



**ACCOUNTING FOR INVENTORY FROM ALL PARTICIPATING MANUFACTURERS**

**STEP 1**

FOR THE ACCOUNTING QUARTER ENDING \_\_\_\_\_

WHOLESALER NAME

LICENSE No.

**STEP 2**

CIGARETTE INVENTORY		A	B	C	D
		20s	25s	OTHER	RYO
LINE 1	UNSTAMPED CIGARETTES PURCHASED				
LINE 2	UNSTAMPED CIGARETTES DAMAGED				
LINE 3	UNSTAMPED CIGARETTES RETURNED FOR CREDIT				
LINE 4	UNSTAMPED CIGARETTES SALEABLE				
LINE 5	STAMPED CIGARETTES PURCHASED (NH STAMPS)				
LINE 6	STAMPED CIGARETTES DAMAGED (NH STAMPS)				
LINE 7	STAMPED CIGARETTES RETURNED FOR CREDIT (NH STAMPS)				
LINE 8	STAMPED CIGARETTES SALEABLE (NH STAMPS)				
LINE 9	STAMPED CIGARETTES PURCHASED (OTHER STATE STAMPS)				
LINE 10	STAMPED CIGARETTES DAMAGED (OTHER STATE STAMPS)				
LINE 11	STAMPED CIGARETTES RETURNED FOR CREDIT (OTHER STATE STAMPS)				
LINE 12	STAMPED CIGARETTES SALEABLE (OTHER STATE STAMPS)				
LINE 13	STAMPED CIGARETTES SOLD IN NEW HAMPSHIRE				
LINE 14	STAMPED CIGARETTES SOLD INTO OTHER STATES				
LINE 15	NON TAXABLE CIGARETTES SOLD IN NH				
LINE 16	NON TAXABLE CIGARETTES SOLD INTO OTHER STATES				



**ACCOUNTING FOR INVENTORY FROM ALL NON-PARTICIPATING MANUFACTURERS**  
 (Must complete a separate cigarette inventory for EACH Brand Family. Attach additional pages if necessary.)

**STEP 3**

BRAND FAMILY

CIGARETTE INVENTORY		A	B	C	D
		20s	25s	OTHER	RYO
LINE 1	UNSTAMPED CIGARETTES PURCHASED				
LINE 2	UNSTAMPED CIGARETTES DAMAGED				
LINE 3	UNSTAMPED CIGARETTES RETURNED FOR CREDIT				
LINE 4	UNSTAMPED CIGARETTES SALEABLE				
LINE 5	STAMPED CIGARETTES PURCHASED (NH STAMPS)				
LINE 6	STAMPED CIGARETTES DAMAGED (NH STAMPS)				
LINE 7	STAMPED CIGARETTES RETURNED FOR CREDIT (NH STAMPS)				
LINE 8	STAMPED CIGARETTES SALEABLE (NH STAMPS)				
LINE 9	STAMPED CIGARETTES PURCHASED (OTHER STATE STAMPS)				
LINE 10	STAMPED CIGARETTES DAMAGED (OTHER STATE STAMPS)				
LINE 11	STAMPED CIGARETTES RETURNED FOR CREDIT (OTHER STATE STAMPS)				
LINE 12	STAMPED CIGARETTES SALEABLE (OTHER STATE STAMPS)				
LINE 13	STAMPED CIGARETTES SOLD IN NEW HAMPSHIRE				
LINE 14	STAMPED CIGARETTES SOLD INTO OTHER STATES				
LINE 15	NON TAXABLE CIGARETTES SOLD IN NH				
LINE 16	NON TAXABLE CIGARETTES SOLD INTO OTHER STATES				



**STEP 4 STAMP INVENTORY**

	"A" STAMPS	"B" STAMPS	"C" STAMPS	"D" STAMPS
LINE 1 BEGINNING TOBACCO TAX NH STAMP INVENTORY				
LINE 2 TOBACCO TAX NH STAMP PURCHASES				
LINE 3 ENDING TOBACCO TAX NH STAMP INVENTORY				

	"A" STAMPS	"B" STAMPS	"C" STAMPS	"D" STAMPS
LINE 4 BEGINNING TOBACCO TAX OTHER STATES STAMP INVENTORY				
LINE 5 TOBACCO TAX OTHER STATES STAMP PURCHASES				
LINE 6 ENDING TOBACCO TAX OTHER STATES STAMP INVENTORY				

LINE 7	ACCOUNTS PAYABLE DUE TO NEW HAMPSHIRE FOR THE ACCOUNTING QUARTER ENDING FOR TAX STAMP PURCHASES	\$	
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Under penalties of perjury, I declare that I have examined this Report, and to the best of my belief it is true, correct and complete.

\_\_\_\_\_  
 SIGNATURE OF COMPANY OFFICER (IN INK)

\_\_\_\_\_  
 DATE

\_\_\_\_\_  
 PRINTED NAME OF COMPANY OFFICER & TITLE

MAIL TO:	NH DRA AUDIT DIVISION PO BOX 1388 CONCORD, NH 03302-1388
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## INSTRUCTIONS

**WHO MUST FILE**

Every resident wholesaler: "Wholesaler" means any person doing business in New Hampshire who shall purchase all unstamped tobacco products directly from a New Hampshire licensed manufacturer and sell all tobacco products to New Hampshire licensed wholesalers, sub-jobbers, vending machine operators, retailers, and those persons exempted from the Tobacco Tax under RSA 78:7-b.

**WHEN TO FILE**

This report is due on or before the 30th day following the end of the wholesaler's regular accounting quarter.

**WHERE TO FILE**

Mail your return to:  
NH DRA  
AUDIT DIVISION  
PO BOX 1388  
CONCORD NH 03302-1388

**THIS REPORT MAY NOT BE FILED BY FAX**

**NEED HELP?**

Contact the Department at (603) 230-4359, Monday through Friday, 8:00 am to 4:30 pm.

**PAGE 1 - ACCOUNTING FOR INVENTORY FROM ALL PARTICIPATING MANUFACTURERS**

**STEP 1**

Enter the ending date of the wholesaler's regular accounting quarter.  
Enter the wholesaler's name and New Hampshire Tobacco Wholesaler License number.

**STEP 2 - CIGARETTE INVENTORY FOR ALL PARTICIPATING MANUFACTURERS**

**Participating Manufacturer (PM)** has the meaning given that term in Section II (jj) of the Tobacco Master Settlement Agreement and all amendments thereto. (See RSA 541-D:2, V).

*The directory of PMs and NPMs can be found on the New Hampshire Department of Justice's website at <http://doj.nh.gov/consumer/tobacco/documents/tobacco-directory.pdf>*

**Columns A through D represent the following:**

A	B	C	D
20s PM:	25s PM:	OTHER PM:	RYO PM:
Packages containing 20 cigarettes.	Packages containing 25 cigarettes.	Sticks for all packages of cigarettes other than those containing 20 or 25 cigarettes.	Total ounces for all roll your own cigarette tobacco.

**Line 1:** Enter in each of Columns A-D the total of all damaged cigarettes in inventory that have NH Tobacco Tax stamps affixed or have NH Tobacco Tax paid on the cigarettes and have not already been returned to the manufacturer.

**Line 2:** Enter in each of Columns A-D the total of all damaged cigarettes that have a NH Tobacco Tax stamp affixed or have NH Tobacco Tax paid on the cigarettes and have been returned to the manufacturer.

**Line 3:** Enter in each of Columns A-D the total cigarettes in inventory that are saleable and that a NH Tobacco Tax stamp has been affixed.

**Line 4:** Enter in each of Columns A-D the total cigarettes sold to NH licensed wholesalers, sub Jobbers, retailers or vending machine operators that NH Tobacco Tax stamps have been affixed or the NH Tobacco Tax has been paid on the cigarettes.

**Line 5:** Enter in each of Columns A-D the total of all cigarettes sold in NH that are tax exempt.

**Line 6:** Enter in each of Columns A-D the total damaged cigarettes in inventory that have a NH Tobacco Tax stamp affixed or have NH Tobacco Tax paid and need to be returned to the manufacturer.



**INSTRUCTIONS continued**

**Line 7:** Enter in each of Columns A-D the total of all damaged cigarettes in inventory that have a NH Tobacco Tax stamp affixed or have NH Tobacco Tax paid on the cigarettes and have been returned to the manufacturer.

**Line 8:** Enter in each of Columns A-D the total cigarettes in inventory that are saleable and a NH Tobacco Tax stamp has been affixed.

**Line 9:** Enter in each of Columns A-D the total of all cigarettes purchased that have another state's tax stamp affixed or have another state's tobacco tax paid.

**Line 10:** Enter in each of Columns A-D the total damaged cigarettes on hand that have another state's tobacco tax stamp affixed or have another state's tobacco tax paid and need to be returned to the manufacturer.

**Line 11:** Enter in each of Columns A-D the total of all damaged cigarettes in inventory that have another state's tobacco tax stamp affixed or have another state's tobacco tax paid on the cigarettes and have been returned to the manufacturer.

**Line 12:** Enter in each of Columns A-D the total cigarettes in inventory that are saleable and another state's tobacco tax stamps have been affixed.

**Line 13:** Enter in each of Columns A-D the total cigarettes sold to NH licensed wholesalers, sub jobbers, retailers or vending machine operators that a NH Tobacco Tax stamps have been affixed or the NH Tobacco Tax has been paid on the cigarettes.

**Line 14:** Enter in each of Columns A-D the total cigarettes sold to wholesalers, sub jobbers, retailers or vending machine operators that another state's tobacco tax stamps have been applied or another state's tobacco tax has been paid on the cigarettes.

**Line 15:** Enter in each of Columns A-D the total of all cigarettes sold in NH that are tax exempt.

**Line 16:** Enter in each of Columns A-D the total of all cigarettes sold in another state that are tax exempt.

**PAGE 2 - ACCOUNTING FOR INVENTORY FROM ALL NON-PARTICIPATING MANUFACTURERS**

**STEP 3 - CIGARETTE INVENTORY FOR EACH SPECIFIC NON-PARTICIPATING MANUFACTURER BRAND FAMILY**  
**A separate cigarette inventory must be completed for EACH Brand Family. Attach additional pages if necessary.**

Enter the name of the Brand Family. "Brand family" means all styles of cigarettes sold under the same trade mark and differentiated from one another by means of additional modifiers or descriptors, including, but not limited to, "menthol," "kings," and "100s," and includes any brand name (alone or in conjunction with any other word), trademark, logo, symbol, motto, selling message, recognizable pattern of colors, or any other indicia of product identification identical or similar to, or identifiable with, a previously known brand of cigarettes.

**Non-Participating Manufacturer (NPM)** is any manufacturer that makes payments into a qualified escrow fund as required under RSA Chp. 541-C, but **has not become a PM as set forth in Section II (jj) of the Tobacco Master Settlement Agreement.**

*The directory of PMs and NPMs can be found on the New Hampshire Department of Justice's website at <http://doj.nh.gov/consumer/tobacco/documents/tobacco-directory.pdf>*

**Columns A through D represent the following:**

A	B	C	D
20s NPM:	25s NPM:	OTHER NPM:	RYO NPM:
Packages containing 20 cigarettes.	Packages containing 25 cigarettes.	Sticks for all packages of cigarettes other than those containing 20 or 25 cigarettes.	Total ounces for all roll your own cigarette tobacco.

**Line 1:** Enter in each of Columns A-D the total of all damaged cigarettes in inventory that have NH Tobacco Tax stamps affixed or have NH Tobacco Tax paid on the cigarettes and have not already been returned to the manufacturer.

**Line 2:** Enter in each of Columns A-D the total of all damaged cigarettes that have a NH Tobacco Tax stamp affixed or have NH Tobacco Tax paid on the cigarettes and have been returned to the manufacturer.

**Line 3:** Enter in each of Columns A-D the total cigarettes in inventory that are saleable and that a NH Tobacco Tax stamp has been affixed.

**Line 4:** Enter in each of Columns A-D the total cigarettes sold to NH licensed wholesalers, sub jobbers, retailers or vending machine operators that NH Tobacco Tax stamps have been affixed or the NH Tobacco Tax has been paid on the cigarettes.



**INSTRUCTIONS continued**

**Line 5:** Enter in each of Columns A-D the total of all cigarettes sold in NH that are tax exempt.

**Line 6:** Enter in each of Columns A-D the total damaged cigarettes in inventory that have a NH Tobacco Tax stamp affixed or have NH Tobacco Tax paid and need to be returned to the manufacturer.

**Line 7:** Enter in each of Columns A-D the total of all damaged cigarettes in inventory that have a NH Tobacco Tax stamp affixed or have NH Tobacco Tax paid on the cigarettes and have been returned to the manufacturer.

**Line 8:** Enter in each of Columns A-D the total cigarettes in inventory that are saleable and a NH Tobacco Tax stamp has been affixed.

**Line 9:** Enter in each of Columns A-D the total of all cigarettes purchased that have another state's tax stamp affixed or have another state's tobacco tax paid.

**Line 10:** Enter in each of Columns A-D the total damaged cigarettes on hand that have another state's tobacco tax stamp affixed or have another state's tobacco tax paid and need to be returned to the manufacturer.

**Line 11:** Enter in each of Columns A-D the total of all damaged cigarettes in inventory that have another state's tobacco tax stamp affixed or have another state's tobacco tax paid on the cigarettes and have been returned to the manufacturer.

**Line 12:** Enter in each of Columns A-D the total cigarettes in inventory that are saleable and another state's tobacco tax stamps have been affixed.

**Line 13:** Enter in each of Columns A-D the total cigarettes sold to NH licensed wholesalers, sub jobbers, retailers or vending machine operators that a NH Tobacco Tax stamps have been affixed or the NH Tobacco Tax has been paid on the cigarettes.

**Line 14:** Enter in each of Columns A-D the total cigarettes sold to wholesalers, sub jobbers, retailers or vending machine operators that another state's tobacco tax stamps have been applied or another state's tobacco tax has been paid on the cigarettes.

**Line 15:** Enter in each of Columns A-D the total of all cigarettes sold in NH that are tax exempt.

**Line 16:** Enter in each of Columns A-D the total of all cigarettes sold in another state that are tax exempt.

**PAGE 3**

**STEP 4 - STAMP INVENTORY:**

Columns A through D represent the following:

A	B	C	D
"A" STAMPS	"B" STAMPS	"C" STAMPS	"D" STAMPS
Stamps designated for packs of 25 cigarettes and purchased from a PM	Stamps designated for packs of 20 cigarettes and purchased from a PM	Stamps designated for packs of 20 cigarettes and purchased from a NPM	Stamps designated for packs of 25 cigarettes and purchased from a NPM

**Line 1:** Enter in each of Columns A-D the number of NH Tobacco Tax stamps in inventory that are not affixed to cigarettes at the beginning of the accounting quarter.

**Line 2:** Enter in each of Columns A-D the number of NH Tobacco Tax stamps purchased during the accounting quarter.

**Line 3:** Enter in each of Columns A-D the number of NH Tobacco Tax stamps in inventory that are not affixed to cigarettes at the end of the accounting quarter.

**Line 4:** Enter in each of Columns A-D the number of Other States Tobacco Tax stamps in inventory that are not affixed to cigarettes at the beginning of the accounting quarter.

**Line 5:** Enter in each of Columns A-D the number of Other States Tobacco Tax stamps purchased during the accounting quarter.

**Line 6:** Enter in each of Columns A-D the number of Other States Tobacco Tax stamps in inventory that are not affixed to cigarettes at the end of the accounting quarter.

**Line 7:** Enter the accounts payable due to NH for Tobacco Tax stamps purchased as of the end of the accounting quarter.

**SIGNATURE**

The report must be dated and signed, in ink, by a company officer, as well as printing the officers name and title.