



**APPLICATION FOR TOBACCO TAX LICENSE**

Manufacturers, Sub-Jobbers, & Wholesalers

Check A or B as applicable

A.  NEW LICENSE

B.  RENEWAL

**FOR DRA USE ONLY**

License # \_\_\_\_\_

Issued By \_\_\_\_\_ Date \_\_\_\_\_

C. Tobacco Products Sold (Check applicable)

Cigarettes

Cigars

Loose

Other: \_\_\_\_\_

Smokeless

D. Indicate if you sell any tobacco products from

Non-Participating Manufacturers (NPM) under the  
Master Settlement Agreement (MSA)

Yes

No

1. Business/Trade Name

2. Name of Legal Entity/Owner

3. Business Address Number & Street, City/Town, State, and Zip Code + 4

4. Mailing Address (if different than above) Number & Street, City/Town, State, and Zip Code +4

5. Previous Owner/Business Name

6. Business Phone Number

7. Purchase/Established Date

8. E-mail Address

9. Type of Business Entity & Tax Identification Number (SSN/FEIN/DIN) Check One:

PROPRIETORSHIP

\_\_\_\_\_  
SOCIAL SECURITY NUMBER (SSN)  
Proprietorships **MUST** enter SSN

CORPORATION

PARTNERSHIP

SMLLC/LLC

\_\_\_\_\_  
FEDERAL EMPLOYER IDENTIFICATION NUMBER (FEIN)

9(a). List the names of all NH licensed entities from which you buy tobacco products (attach separate sheet if additional space is needed):

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

9(c). 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.

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

10(a). Print Name: First, MI, Last, Suffix

Social Security Number

Residence Address - No PO Boxes

Title

Telephone Number

City, State, Zip Code + 4



**Application for Tobacco Tax License - continued**

10(b). Print Name: First, MI, Last, Suffix

Social Security Number

Residence Address - No PO Boxes

Title

Telephone Number

City, State, Zip Code + 4

11. License Fees:

Manufacturer:      Fee is \$100.00                      \$

Sub-Jobber:        Fee is \$150.00                      \$

Wholesaler:        Fee is \$250.00                      \$

**Total Amount Enclosed**                              \$

**The appropriate fee(s), as listed in Line 11, must accompany this form.**

Make Check Payable to: **STATE OF NEW HAMPSHIRE**

12. RSA 78:6-a requires the Commissioner to consider the following information prior to issuing or renewing a Tobacco Tax License.

12(a). Did the applicant previously have a NH Tobacco Tax License revoked under RSA 78:6?     Yes     No

12(b). Does the applicant owe any Tobacco Tax to the State of NH under this or any other tobacco tax license?     Yes     No

12(c). Has the applicant been convicted of a crime related to Tobacco Tax in this or any state within the last year?     Yes     No

13. 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, sub-jobber 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



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## GENERAL INSTRUCTIONS

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### 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, Bureau of Enforcement and Licensing at (603) 271-3521 or visit their website at [www.nh.gov/liquor/licensing\\_information.shtml](http://www.nh.gov/liquor/licensing_information.shtml).**

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](http://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. Special attention should be given to laws regarding the purchase and sale of tobacco products under RSAs 78:12; 78:12-a, 78:14, and 78:16. 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](http://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 78:7, a tax is imposed upon the retail consumer of tobacco products. Under RSA 78:2, a Tobacco Tax License shall be obtained by those listed in "WHO PAYS IT" below before engaging in the business of selling or distributing tobacco products in this state.

### WHO PAYS IT

**Manufacturer** - Any person engaged in the business of importing, exporting, producing, or manufacturing tobacco products and who sells his/her product only to licensed wholesalers.

**Sub-jobber** - Any person doing business in this state who buys stamped tobacco products from a licensed wholesaler and who sells all of his/her tobacco products to other licensed sub-jobbers, vending machine operators, and retailers.

**Wholesaler** - Any person doing business in this state who shall purchase all of his/her unstamped tobacco products directly from a licensed manufacturer, and who shall sell all of his/her products to licensed wholesalers, sub-jobbers, vending machine operators, retailers, and those persons exempted from the Tobacco Tax under RSA 78:7-b.

### WHEN IS IT DUE

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 78:4 on or before July 1st of every even-numbered year thereafter.

### NO SALES

If you are not selling tobacco products, please return the application with a notation to that effect.

### WHERE TO FILE

Mail to:  
NH DRA  
PO BOX 454  
Concord, NH 03302-0454

### NEED FORMS?

To obtain additional forms, you may visit our website at [www.revenue.nh.gov/](http://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/](http://www.revenue.nh.gov/) or by calling Central Tax 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. 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 telephone number of the business location.

**LINE 5:** Enter the mailing address if different than the physical address listed on Line 3.

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

**LINE 7:** Enter the name of the previous owner or business. If this is a new business please indicate "First Owner".

**LINE 8:** Enter the date the business was purchased or established.

**LINE 9:** Check the box indicating the business entity of the licensee and enter the appropriate tax identification number on the line that corresponds with the business entity type. Enter a Federal Identification Number (FEIN) unique to the business entity.

**LINE 9a:** List the names of all NH licensed entities from which you buy tobacco products. Attach a list if additional space is needed.

**LINE 9b:** List all the states where you hold a wholesaler/distributor tobacco license. Attach a list if additional space is needed.

**LINE 9c:** 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 10:** 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 11:** Check appropriate boxes indicating the type(s) of Tobacco Tax License and calculate the total license fees. Enter the sum of all applicable fees. Make check payable to "State of New Hampshire."

**LINE 12:** Complete Lines 12(a) through 12(c) by indicating "yes" or "no" for each question.

**As a Licensed Tobacco Manufacturer, Wholesaler or Sub-jobber, the NH Code of Administrative Rules requires that you provide the following reports to the NHDRA:**

- 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, gratis 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, via fax 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 78:12,II by the 15th day following the end of the reporting period.