



**Form OP-300**  
**Tobacco Products Tax Return**  
 (Rev. 11/17)

Complete the return in blue or black ink.

Return for period ended  -  -  Due on or before  -  -   
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Name

Street address

City/town  State  Zip Code

Connecticut tax registration number

FEIN

Out of business

Amended return

Did you purchase tax paid tobacco products during this reporting month? If **Yes**, attach *Schedule A*.  No  Yes

<p>1. Tobacco products, excluding snuff tobacco products, cigarette roll-your-own, and cigars in excess of \$1.00 per cigar, purchased, imported, received, acquired, or manufactured in Connecticut: From <i>Schedule A-1</i> or <i>Schedule A-2</i>.</p> <p>2. Roll-your-own cigarette tobacco, purchased, imported, received, or acquired in Connecticut: From <i>Schedule E</i>.</p> <p>3. Subtotal: Add Line 1 and Line 2.</p> <p>4. Tobacco products, excluding snuff tobacco products and cigars in excess of \$1.00 per cigar, exported from Connecticut or sold to the federal government: From <i>Schedule C</i> and/or <i>Schedule D</i>.</p> <p>5. Amount subject to tax: Subtract Line 4 from Line 3.</p> <p>6. Tax due on tobacco products: Multiply Line 5 by 50% (.50).</p> <p>7. Total ounces of snuff tobacco products purchased, imported, received, acquired, or manufactured in Connecticut: From <i>Schedule A-3</i> or <i>Schedule A-4</i>.</p> <p>8. Total ounces of snuff tobacco products exported out of Connecticut or sold to the federal government: From <i>Schedule C-1</i> and/or <i>Schedule D-1</i>.</p> <p>9. Total ounces of snuff tobacco products subject to tax: Subtract Line 8 from Line 7.</p> <p>10. Tax due on snuff tobacco products: Multiply Line 9 by \$3.00.</p> <p>11. Total number of cigars, in excess of \$1.00 per cigar, purchased, imported, received, acquired, or manufactured in Connecticut: From <i>Schedule A-5</i> or <i>Schedule A-6</i>.</p> <p>12. Total number of cigars, in excess of \$1.00 per cigar, exported out of Connecticut or sold to the federal government: From <i>Schedule C-2</i> and/or <i>Schedule D-2</i>.</p> <p>13. Total number of cigars, in excess of \$1.00 per cigar, subject to tax. Subtract Line 12 from Line 11.</p> <p>14. Tax due on cigars in excess of \$1.00 per cigar. Multiply Line 13 by 50¢ (.50).</p> <p>15. <b>Total Tax Due:</b> Add Lines 6, 10, and 14.</p> <p>16. Penalty: 10% (.10) of total tax due or \$50, whichever is greater.</p> <p>17. Interest: 1% (.01) per month or fraction of a month from due date to date of payment.</p> <p>18. <b>Total Amount Due:</b> Add Lines 15, 16, and 17.</p>	<table border="0"> <tr><td>1.</td><td><input type="text"/></td><td>.00</td></tr> <tr><td>2.</td><td><input type="text"/></td><td>.00</td></tr> <tr><td>3.</td><td><input type="text"/></td><td>.00</td></tr> <tr><td>4.</td><td><input type="text"/></td><td>.00</td></tr> <tr><td>5.</td><td><input type="text"/></td><td>.00</td></tr> <tr><td>6.</td><td><input type="text"/></td><td>.00</td></tr> <tr><td>7.</td><td><input type="text"/></td><td></td></tr> <tr><td>8.</td><td><input type="text"/></td><td></td></tr> <tr><td>9.</td><td><input type="text"/></td><td></td></tr> <tr><td>10.</td><td><input type="text"/></td><td>.00</td></tr> <tr><td>11.</td><td><input type="text"/></td><td></td></tr> <tr><td>12.</td><td><input type="text"/></td><td></td></tr> <tr><td>13.</td><td><input type="text"/></td><td></td></tr> <tr><td>14.</td><td><input type="text"/></td><td>.00</td></tr> <tr><td>15.</td><td><input type="text"/></td><td>.00</td></tr> <tr><td>16.</td><td><input type="text"/></td><td>.00</td></tr> <tr><td>17.</td><td><input type="text"/></td><td>.00</td></tr> <tr><td>18.</td><td><input type="text"/></td><td>.00</td></tr> </table>	1.	<input type="text"/>	.00	2.	<input type="text"/>	.00	3.	<input type="text"/>	.00	4.	<input type="text"/>	.00	5.	<input type="text"/>	.00	6.	<input type="text"/>	.00	7.	<input type="text"/>		8.	<input type="text"/>		9.	<input type="text"/>		10.	<input type="text"/>	.00	11.	<input type="text"/>		12.	<input type="text"/>		13.	<input type="text"/>		14.	<input type="text"/>	.00	15.	<input type="text"/>	.00	16.	<input type="text"/>	.00	17.	<input type="text"/>	.00	18.	<input type="text"/>	.00
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Connecticut tax registration number

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Effective October 1, 2017, distributors and unclassified importers of tobacco products must maintain records related to tobacco products **on the premises** where such tobacco products are possessed, stored or sold. Such records must be maintained (physically or electronically) for a period of three years and must be available at all times.

Effective December 1, 2017, there is a 50% reduction of the tax imposed on tobacco products that the United States Food and Drug Administration (FDA) has determined to be a "modified risk tobacco product" pursuant to 21 U.S.C. §387K. If you are in possession of or are selling a product that has been approved by the FDA as a "modified risk tobacco product" please contact DRS at 860-541-3224. See **SN 2017(9)**, 2017 Special Session Tax Increases for Cigarettes and Snuff.

**General Instructions**

Complete the return in blue or black ink only.  
Taxpayers must file a return for each calendar month by the twenty-fifth day of the following month.

**Example:** The tobacco products tax return for January 1 through January 31 must be filed on or before February 25.

**Taxpayers must file a return even if no tax is due.** All supporting schedules can be found on the Department of Revenue Services (DRS) website at [www.ct.gov/DRS](http://www.ct.gov/DRS)

The owner, a partner, or a principal officer must sign this return.

**Pay Electronically:** Visit [www.ct.gov/TSC](http://www.ct.gov/TSC) to use the **Taxpayer Service Center (TSC)** to make a direct tax payment. After logging onto the **TSC**, select the *Make Payment Only* option and choose a tax type from the drop down box. Using this option authorizes the DRS to electronically withdraw from your bank account (checking or savings) a payment on a date you select up to the due date. As a reminder, even if you pay electronically you must still file your return by the due date. Tax not paid on or before the due date will be subject to penalty and interest.

If you do not pay electronically, make check payable to **Commissioner of Revenue Services**. DRS may submit your check to your bank electronically.

Mail to: Department of Revenue Services  
State of Connecticut  
PO Box 5018  
Hartford CT 06102-5018

**Specific Instructions**

**Line 1**

**Resident Distributor:** Enter from *Schedule A-1* the wholesale sales price of tobacco products (excluding snuff tobacco products, cigarette roll-your-own, and cigars in excess of \$1.00 per cigar) purchased, imported, received, acquired, or manufactured in Connecticut by the distributor.

**Nonresident Distributor:** Enter from *Schedule A-2* the wholesale sales price of tobacco products (excluding snuff tobacco products, cigarette roll-your-own, and cigars in excess of \$1.00 per cigar) imported into Connecticut by the distributor.

**Line 2 -** Enter from *Schedule E* the wholesale sales price of cigarette roll-your-own products (excluding other tobacco product, snuff tobacco product, and cigars in excess of \$1.00 per cigar) purchased, imported, received, acquired, or manufactured in Connecticut by the distributor.

**Declaration and Signature**

**Declaration:** I declare under penalty of law that I have examined this return (including any accompanying schedules and statements) and, to the best of my knowledge and belief, it is true, complete, and correct. I understand the penalty for willfully delivering a false return or document to the Department of Revenue Services (DRS) is a fine of not more than \$5,000, or imprisonment for not more than five years, or both. The declaration of a paid preparer other than the taxpayer is based on all information of which the preparer has any knowledge.

<p><b>Sign Here</b> Keep a copy of this return for your records.</p>	Taxpayer's signature	Title	Date (MMDDYYYY)
	Print taxpayer's name	Telephone number	Taxpayer's SSN
	Paid preparer's signature	Preparer's address	Preparer's SSN or PTIN
	Taxpayer's email address		
	<input type="text"/>		

**Line 4 -** Enter from *Schedule C* and *Schedule D* the wholesale sales price of tobacco products (excluding snuff tobacco products and cigars in excess of \$1.00 per cigar) exported from Connecticut or sold to the federal government that were imported, received, purchased, acquired, or manufactured in Connecticut by the distributor. Prepare a separate *Schedule C* for each state of destination.

**Line 7 -** Enter from *Schedule A-3* or *Schedule A-4* the total ounces of snuff tobacco products manufactured, purchased, imported, received, or acquired in Connecticut by the distributor.

**Line 8 -** Enter from *Schedule C-1* or *Schedule D-1* the total ounces of snuff tobacco products exported out of Connecticut or sold to the federal government.

**Line 11 -** Enter from *Schedule A-5* or *Schedule A-6* the total number of cigars, in excess of \$1.00 per cigar, purchased, imported, received, acquired, or manufactured in Connecticut.

**Line 12 -** Enter from *Schedule C-2* or *Schedule D-2* the total number of cigars, in excess of \$1.00 per cigar, exported out of Connecticut or sold to the federal government.

**Definitions**

**Tobacco Products** means: Cigars, cheroots, stogies, periques, granulated, plug cut, crimp cut, ready rubbed and other smoking tobacco, cavendish, plug and twist tobacco, fine cut and other chewing tobaccos, shorts, refuse scraps, clippings, cuttings and sweepings of tobacco, and all other kinds and forms of tobacco prepared in a manner as to be suitable for chewing or smoking in a pipe or otherwise for both chewing and smoking, but does not include any cigarettes as defined in Conn. Gen. Stat. §12-285.

**Snuff Tobacco Products** means: Tobacco products that have imprinted on the packages the designation "snuff" or "snuff flour" or the federal tax designation "Tax Class M," or both.

**Cigars in excess of \$1.00 per cigar** means the tax will not exceed \$0.50 per cigar.

Cigars weighing **more** than three pounds per thousand meet the definition of a tobacco product in Conn. Gen. Stat. §12-330a(2).

Cigars weighing **less** than three pounds per thousand meet the definition of a cigarette in Conn. Gen. Stat. §12-285b(1) and are taxed as a cigarette. Packs of such cigars are required to have cigarette tax stamps applied.

**Wholesale Sales Price** means:

- In the case of a distributor that is the manufacturer of the tobacco products, the price set for these products or, if no price has been set, the wholesale value of these products.
- In the case of a distributor that is not the manufacturer of the tobacco products, the price at which the distributor purchased the products.

**For Further Information**

If you need additional information or assistance, please call the Excise Taxes Unit at **860-541-3224**, Monday through Friday, 8:30 a.m. to 4:30 p.m.

**Forms and Publications:** Visit the DRS website at [www.ct.gov/DRS](http://www.ct.gov/DRS) to download and print Connecticut tax forms and publications.

TTY, TDD, and Text Telephone users only may transmit inquiries anytime by calling 860-297-4911.