



Form OP-300
Tobacco Products Tax Return
(Rev. 07/26)



Form OP-300 **must be filed and paid electronically** using **myconnectCT** at **portal.ct.gov/DRS-myconnectCT**.

Return for period ended ▶	- -	Due on or before	- -	▶	Connecticut Tax Registration Number
Name				▶	Federal Employer ID Number (FEIN)
Street address					
DO NOT MAIL paper return to DRS.					
City/town		State		Zip code	
Did you purchase tax paid tobacco products during this reporting month? If Yes , upload <i>Schedule A</i> .				▶ No	☐
				▶ Yes	☐

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> .	1. ▶		.00
2. Roll-your-own cigarette tobacco, purchased, imported, received, or acquired in Connecticut: From <i>Schedule E</i> .	2. ▶		.00
3. Subtotal: Add Line 1 and Line 2.	3. ▶		.00
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> .	4. ▶		.00
5. Amount subject to tax: Subtract Line 4 from Line 3.	5. ▶		.00
6. Tax due on tobacco products: Multiply Line 5 by 50% (.50).	6. ▶		.00
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> .	7. ▶		
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> .	8. ▶		
9. Total ounces of snuff tobacco products subject to tax: Subtract Line 8 from Line 7.	9. ▶		
10. Tax due on snuff tobacco products: Multiply Line 9 by \$3.00.	10. ▶		.00
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> .	11. ▶		
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> .	12. ▶		
13. Total number of cigars, in excess of \$1.00 per cigar, subject to tax. Subtract Line 12 from Line 11.	13. ▶		
14. Tax due on cigars in excess of \$1.00 per cigar. Multiply Line 13 by 50¢ (.50).	14. ▶		.00
15. Total Tax Due: Add Lines 6, 10, and 14.	15. ▶		.00
16. Penalty: 10% (.10) of total tax due or \$50, whichever is greater.	16. ▶		.00
17. Interest: 1% (.01) per month or fraction of a month from due date to date of payment.	17. ▶		.00
18. Total Amount Due: Add Lines 15, 16, and 17.	18. ▶		.00

Taxpayers must file a return even if no tax is due.

All supporting schedules can be found on the DRS website at **portal.ct.gov/DRS**.

Visit us at **portal.ct.gov/DRS** for more information.



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 the Department of Revenue Services (DRS) at **860-541-3224**. See **Special Notice 2017(9)**, 2017 *Special Session Tax Increases for Cigarettes and Snuff*.

General Instructions

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.

Nonresident Distributors are required to file PACT Act - Tobacco Sales Reports in addition to the OP-300. Reports must be in CSV format and must meet all DRS specifications. Visit <https://portal.ct.gov/drs/myconnect/excise-file-uploads#cigtob> for more information.

Filing and Paying Electronically

Form OP-300 must be filed and paid electronically using **myconneCT**. DRS **myconneCT** allows taxpayers to electronically file, pay and manage state tax responsibilities.



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.

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: Any product, regardless of form, that is made from or otherwise contains tobacco. Tobacco products do not include cigarettes, electronic nicotine delivery systems, or vapor products.

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 Additional Information on the Tobacco Products Tax

Call the Business Tax Subdivision/Excise Tax Field Unit at **860-541-3224**, Monday through Friday, 8:30 a.m. to 4:30 p.m.

For Further Information

Visit the DRS website at portal.ct.gov/DRS.

Call DRS Monday through Friday, 8:30 a.m. to 4:30 p.m. at:

- 800-382-9463** (Connecticut calls outside the Greater Hartford calling area only); **or**
- 860-297-5962** (from anywhere).

TTY, TDD, and Text Telephone users **only** may transmit inquiries anytime by calling 860-297-4911. Taxpayers may also call 711 for relay services. A taxpayer must tell the 711 operator the number he or she wishes to call. The relay operator will dial it and then communicate using a TTY with the taxpayer.

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 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.

Sign Here Keep a copy of this return for your records.	Taxpayer's signature	Title	Date (MMDDYYYY)
	Print taxpayer's name	Telephone number	Taxpayer's SSN
	This return MUST be filed electronically!		
	Paid preparer's signature	Preparer's address	Preparer's SSN or PTIN
	DO NOT MAIL paper tax return to DRS.		
	Taxpayer's email address		