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Form **4342**

Missouri Department of Revenue
Other Tobacco Products Monthly Report —
Out-of-State Wholesalers Selling into Missouri

Document Locator Number (Department Use Only)

Due on or before the 15th of each month following the report month.

Company

Name	License Number	Check Here If Amended Report ☐	Month and Year __ __/__ __ __ __
Street Address	City	State	Zip Code
E-mail Address		Phone Number (__ __ __) __ __ __ - __ __ __ __	

Products

List all tobacco products distributed or delivered into Missouri

Reset This Section Only

Invoice Date (MM/DD/YYYY)	Invoice Number	Consignee	Address	Manufacturer's Invoice Price (Before Discounts or Deals)
__ __/__ __/__ __ __ __				$
__ __/__ __/__ __ __ __				
__ __/__ __/__ __ __ __				
__ __/__ __/__ __ __ __				
__ __/__ __/__ __ __ __				
__ __/__ __/__ __ __ __				
__ __/__ __/__ __ __ __				
__ __/__ __/__ __ __ __				

Calculations

1. Total manufacturer's invoice price (All products distributed or delivered into Missouri)		1	$
2. Exemptions:			
2A. Product returned from Missouri retail customers (Complete Schedule B on reverse side)	2A $		
2B. Military sales (Complete Schedule D on reverse side)	2B $		
2C. Sales to other Missouri licensed wholesalers (Complete Schedule E on reverse side)	2C $		
Total (Lines 2A, 2B and 2C)		2	$
3. Taxable other tobacco products (Line 1 less Line 2)		3	$
4. Multiply Line 3 by 10%		4	$
5. Less 2% timely payment discount (Line 4 times 2%) (Forfeited if not timely remitted)		5	$
6. Total tax due (Line 4 less Line 5)		6	$
7. Penalty (25% late penalty) (Line 6 times 25%)		7	$
8. Total tax and penalty due (Line 6 plus Line 7)		8	$
9. Interest (See Line 9 of Instructions) (Calculate using figure on Line 8)		9	$
10. Less credit (Attach letter of credit)		10	$
11. Less credit for product returned directly to manufacturer by retailer (Attach tax affidavit from manufacturer and refund or credit memo to retailer		11	$
12. Total Due (Line 8 plus Line 9, minus Line 10 and Line 11)		12	$

Signature

Under penalties of perjury, I declare that the above information and any attached supplement is true, complete, and correct.

Signature	Title	Printed Name	Date (MM/DD/YYYY) __ __/__ __/__ __ __ __

If you pay by check, you authorize the Department of Revenue to process the check electronically. Any check returned unpaid may be presented again electronically.

Mail to: Taxation Division
P.O. Box 3320
Jefferson City, MO 65105-3320

Phone: (573) 751-5772
TTY: (800) 735-2966
Fax: (573) 522-1720
E-mail: excise@dor.mo.gov

Visit http://dor.mo.gov/business/tobacco/ for additional information.

Reset Schedule B

Schedule B - Returns from Customers

Date Returned (MM/DD/YYYY)	Credit or Refund Number	Credit or Refund Date (MM/DD/YYYY)	To Whom Returned	Manufacturer's Invoice Price (Before Discounts or Deals)
__/__/____		__/__/____		$
__/__/____		__/__/____		$
__/__/____		__/__/____		$
__/__/____		__/__/____		$
__/__/____		__/__/____		$
__/__/____		__/__/____		$
__/__/____		__/__/____		$
__/__/____		__/__/____		$
__/__/____		__/__/____		$
__/__/____		__/__/____		$
__/__/____		__/__/____		$
			Total (Enter on Line 2A on Page 1)	$

Reset Schedule D

Schedule D - Military Sales Within Missouri

Your Invoice Date (MM/DD/YYYY)	Your Invoice Number	To Whom Sold	Address	Manufacturer's Invoice Price (Before Discounts or Deals)
__/__/____				$
__/__/____				$
__/__/____				$
__/__/____				$
__/__/____				$
__/__/____				$
__/__/____				$
__/__/____				$
__/__/____				$
__/__/____				$
__/__/____				$
			Total (Enter on Line 2B on Page 1)	$

Sold to another Missouri licensed wholesaler (An Other Tobacco Products Tax Exemption Certificate, (**Form 4357**), must be completed and kept on file for each transaction listed below).

Reset Schedule E

Schedule E

Your Invoice Date (MM/DD/YYYY)	Your Invoice Number	To Whom Sold	Address	Manufacturer's Invoice Price (Before Discounts or Deals)
__/__/____				$
__/__/____				$
__/__/____				$
__/__/____				$
__/__/____				$
__/__/____				$
__/__/____				$
__/__/____				$
			Total (Enter on Line 2C on Page 1)	$

Taxpayers who have questions and issues which are not covered in these instructions may obtain assistance by writing to the Taxation Division, Excise Tax, P.O. Box 3320, Jefferson City MO 65105-3320 or telephone (573) 751-5772.

Who must file: All manufacturers, wholesalers, or other persons making a "first sale within the state" of a tobacco product (other than cigarettes) to a person who intends to sell such tobacco products at retail or to a person at retail within the state of Missouri.

When to file: Each person responsible for the payment of taxes levied in **Section 149.180, RSMo**, shall file a return and remit amounts owed monthly to the Director of Revenue on or before the fifteenth day of the month following the first sale within the state.

"No Sales" returns required: Every manufacturer, wholesaler or other person with an Annual Wholesaler's Other Tobacco Products License is required to file a return on a monthly basis even if no sales were made during a report month.

OTP includes: chewing tobacco (snuff), loose-leaf tobacco (roll-your-own), cigars, cigarette papers, cigarette tubes, blunt wraps, filtered tips, and anything that is a consumable product that is not an actual cigarette. The tobacco tax is also due on all free goods, promotional items, samples, and discounted items.

Note: All applicable Schedules B through E should be completed first.

Instructions for Completing Form 4342

Line 1: Enter the total manufacturer's invoice price (before discounts or deals) for all products distributed or delivered into Missouri during the month.

Line 2: (Exemptions)

2A. Note: Schedule B must be completed first --Enter the total manufacturer's invoice price (before discounts or deals) of all tobacco (other than cigarettes) returned by your customers. This amount should include all returned products, including those products that are subsequently returned to the manufacturer. This total is taken from Schedule B. Schedule B must be attached to your report to substantiate all customer returns.

2B. Note: Schedule D must be completed first --Enter the total manufacturer's invoice price (before discounts or deals) for all sales made to post exchanges, commissaries and other instrumentalities of the federal government. To be exempt under this provision, you must have on record the federal government purchase order for all tobacco products (other than cigarettes) exempt from tax for which payment was made directly by the federal government. This amount is taken from Schedule D. Schedule D must be attached to your report to substantiate all military sales.

2C. Note: Enter the total manufacturers invoice price (before discounts or deals) for all sales made to other Missouri licensed wholesalers of tobacco products (other than cigarettes). The total is taken from Schedule E. Schedule E must be attached to your report to substantiate all sales made to another Missouri licensed wholesaler. To be entitled to this deduction, you must have a valid Form 4357 (Other Tobacco Products Tax Exemption Certificate) retained in your files that has been issued to you by your customer. Failure to provide a copy of a valid Form 4357 upon request by the Missouri Department of Revenue (Department) may make you liable for the collection and payment of the tax to the state.

Line 2 total: Enter the sum of Lines 2A, 2B, and 2C to arrive at your total allowable deductions.

Line 3: Subtract Line 2 from Line 1 to arrive at your total amount subject to tax.

Line 4: Multiply Line 3 by 10% (.10) to arrive at the amount of tax due.

Line 5: Multiply Line 4 by 2% (.02) to arrive at your timely remittance deduction allowed. The discount will be forfeited if the tax is not remitted on time. (The return must be deposited in the United State Mail (U.S. Postmark) on or before the last due date prescribed. If the last due date prescribed is a Saturday, Sunday, or a legal holiday in this state, it shall be considered timely if it is deposited in the United States Mail (U.S. Postmark) on the next succeeding day which is not a Saturday, Sunday or legal holiday.)

Line 6: Enter the total of Line 4 less Line 5 to arrive at your total tax due.

Line 7: Multiply Line 6 by 25% (.25) to arrive at the amount of penalty due. Any person responsible for the tax imposed in **Section 149.160, RSMo**, who fails to pay such tax within the time and manner required by law shall pay, as part of the tax imposed, a penalty equal to 25% of the tax liability. (The return must be deposited in the United States Mail (U.S. Postmark) on or before the last due date prescribed. If the last due date prescribed is a Saturday, Sunday, or a legal holiday in this state, it shall be considered timely if it is deposited in the United States Mail (U.S. Postmark) on the next succeeding day which is not a Saturday, Sunday, or legal holiday.)

Line 8: Enter the total of Line 6 plus Line 7 to arrive at your total tax due.

Line 9: Calculate interest due on any amount that was remitted (postmarked by the United States Post Office) after the date prescribed. Multiply the amount on Line 8 times the annual interest rate. Divide this number by 365 (366 for leap years) and multiply the result by the number of days late from the original due date of the return through the postmark date of payment. The annual interest rate is subject to change each year. You can access the annual interest rate on the Department's website at **http://dor.mo.gov/intrates.php**.

Line 10: Enter any tax overpayment credit carryover from previously filed monthly report(s). You must attached a copy of the credit letter issued by the Department which indicates that you have overpaid in a previous month. Failure to attach the credit letter issued by the Department may result in disallowance of or adjustment to Line 10.

Line 11: An approved credit for returned merchandise returned directly to the manufacturer by a retailer will be allowed provided the tax was paid on the returned merchandise and the purchaser was given a refund or credit. Such approved credit is taken on the return for the month the refund/credit memo was issued to the purchaser. Failure to attach such refund or credit memo and manufacturer's tax affidavit may result in the disallowance of Line 11.

Line 12: Enter on Line 12 the total of line 8 plus Line 9 less Line 10 and Line 11. If the total results in credit due, you will be sent a "Letter of Credit" which may be used at Line 10 of your next filed monthly report. If the total results in a balance due, full payment must be made with the report.

Sign and date return: This return must be signed by the owner, partner, or by the taxpayer's authorized agent. Mail to: Taxation Division, P.O. Box 3320, Jefferson City, MO 65105-3320.