



Other Tobacco Products Summary — First Sale Retailers Monthly Report Of Purchases

Document Locator Number (Department Use Only)

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

Company information section including Name, License Number, Month and Year, Street Address, E-mail Address, City, State, ZIP Code, and Telephone Number.

Calculations table with 11 rows detailing tobacco product receipts, exemptions (2A, 2B), tax due, and total due.

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.

Signature section with fields for Signature, Title, Printed Name, and Date (MM/DD/YYYY).

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.



You may access the Department's website at <http://dor.mo.gov/forms/index.php?category=14> to obtain this form.

Who must file: Any retailer who purchases other tobacco products directly from a manufacturer or non-licensed wholesaler.

OTP (Other Tobacco Products) 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.

When to File: Each person responsible for the payment of taxes levied in **Section 149.160, 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 person with an Annual Retailer's Other Tobacco Products License is required to file a return on a monthly basis even though no purchases were made during a previous month.

Note: All applicable schedules should be completed first.

Instructions

Line 1: Note: Other Tobacco Products (OTP) Receipts (Form 4343) must be completed first. Enter the invoice amount, before discounts or deals, of other tobacco products received from unlicensed out-of-state suppliers. Attach Other Tobacco Products (OTP) Receipts ([Form 4343](#)).

Line 2A: Note: Tobacco Products - Other Than Cigarettes Retailer Export Sales - Schedule A ([Form 4795](#)) must be completed first. Enter the total manufacturer's invoice price (before discounts or deals) for all sales made to person outside the state of Missouri.

Line 2B: Enter the total manufacturer's invoice price (before discounts or deals) of all tobacco products (other than cigarettes) that were returned to the manufacturer. A copy of the manufacturer's refund or credit memo must be attached to substantiate this deduction. Failure to attach such refund or credit memo may result in the disallowance of such deduction.

Line 2: Enter the total of Line 2A and Line 2B to arrive at your total exemptions

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 not remitted on time. The return must be deposited in the United States Mail (U.S. Postmark) on or before the last date prescribed. If the last date prescribed is a Saturday, a 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: 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. If any amount of Line 6 was remitted (U.S. Postmarked) after the date prescribed, calculate 25% and enter the result on Line 7.

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. Access the annual interest rate at: <http://dor.mo.gov/intrates.php>.

Line 10: Enter any tax overpayment credit carryover from previously filed monthly report(s). You must attach a copy of the credit letter issued by the Department of Revenue 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 22.

Line 11: Enter on Line 11 the total of Line 8 plus Line 9 less Line 10. 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.