

STATE OF NEW JERSEY - DIVISION OF TAXATION

State of New Jersey - TPWST
Division of Taxation
Revenue Processing Center
PO Box 280
Trenton, NJ 08646-0280

TOBACCO PRODUCTS TAX RETURN

FORM TPT-20

Type or print the requested information

TAXPAYER NAME
ADDRESS
CITY STATE ZIP CODE

Return for the Period Ended:

FEIN ID#:

Due on or before:

Check if applicable:
Out of Business
Amended Return

\*One of the following statements must be checked.

- No, I did not purchase any roll-your-own cigarette tobacco products during this reporting month.
Yes, I did purchase roll-your-own cigarette tobacco products during this reporting month. Attach schedule E.

Table with 15 rows and 2 columns. Section 1: Tobacco (lines 1-6). Section 2: Moist Snuff (lines 7-12). Section 3: Summary (lines 13-15).

Declaration: I declare under the penalties provided by law, that this return (including any accompanying schedules and statements) has been examined by me and to the best of my knowledge and belief is a true, correct and complete return.

Signature and information fields: Taxpayer Signature, Title, Date, Print Taxpayer Name, Telephone Number, Taxpayer ID#, Paid Preparer Signature, Preparer's Address, Preparer's ID#

## New Jersey Tobacco Products Tax Return General Instructions

The New Jersey Tobacco Products Wholesale Sales and Use Tax commonly referred to as the Tobacco Products Tax or "TPT" is imposed on the wholesale price upon the sale, use, or distribution of a tobacco product within this State. N.J.S.A. 54:40B-4 states that every distributor or wholesaler shall be liable to pay the tax when it has sold or otherwise disposed of the tobacco product to a retail dealer or consumer. The retail dealer or consumer shall be given an invoice, receipt or other statement or memorandum stating that the tax has been paid or will be paid by the distributor or wholesaler.

If the Wholesale Sales and Use tax has not been paid by a distributor or wholesaler, there is imposed upon the retail dealer or consumer a compensating use tax of 30% of the price paid or charged for all tobacco products excluding moist snuff. Moist snuff is taxed at a rate of \$0.75 per ounce.

### RECORDKEEPING

Every distributor or wholesaler required to pay any tax imposed by this act shall keep records of every charge for and of all amounts of wholesale price paid or due thereon and of the tax payable thereon, in such form as the director may require. Records shall include a true copy of each invoice, receipt, statement or memorandum upon which the provisions of section 4 of this act require that the tax paid be stated. Records shall be available for inspection and examination at any time upon demand by the director or duly authorized agent or employee and shall be preserved for a period of three years, except that the director may consent to their destruction within that period or may require that they be kept longer.

### FILING PROCEDURES

Every taxpayer who is registered for the Tobacco Products Tax is required to file a report with required schedules on a monthly basis, even if no taxable transactions have taken place during the month. In addition, every registered taxpayer is required to maintain complete records and documents substantiating all information contained on each Tobacco Products Tax return.

Retail dealers are only to report summaries of retail sales.

Every return must be signed by the owner, partner or a principal officer.

### DEFINITIONS

**Tobacco Product** means any product containing any tobacco for personal consumption including, but not limited to, cigars, little cigars, cigarillos, chewing tobacco, pipe tobacco, smoking tobacco and their substitutes, and dry and moist snuff, but does not include cigarettes.

**Moist Snuff** means any finely cut, ground or powered smokeless tobacco that is intended to be placed or dipped in the oral cavity, but does not include dry snuff.

**Wholesale Price** means the actual price for which a manufacturer sells tobacco products to a distributor.

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### INSTRUCTIONS FOR COMPLETING TPT-20 RETURN

1. Complete the return in blue or black ink only.
  2. Taxpayers must file a return for each calendar month by the 20th day of the following month.  
  
EXAMPLE: The Tobacco Products Tax return for January 1 through January 31 must be filed on or before February 20th.  
**Taxpayers must file a return even if no tax is due.**
  3. The owner, partner, or a principal officer must sign this return.
  4. Make check or money order payable to: State of New Jersey - TPT.
  5. Mail to: Division of Revenue - Processing Center, PO Box 280, Trenton, New Jersey 08646-0280
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## SPECIFIC INSTRUCTIONS FOR COMPLETING TPT-20 RETURN

- Check Box** You must check the appropriate box concerning the purchase of roll-your-own cigarette tobacco products. If yes, include information on Schedule E and attach Schedule E to the TPT-20.
- LINE 1** Enter from Schedule A, the total wholesale price of all tobacco products, excluding moist snuff, purchased, imported, received or acquired in New Jersey.
- LINE 2** Enter from Schedule B, the total wholesale price of tobacco products, excluding moist snuff, exported from New Jersey.
- LINE 3** Enter from Schedule C, the total wholesale price of tobacco products, excluding moist snuff, sold, used or distributed in a non-taxable manner.
- LINE 4** Enter the total of Line 1 minus Lines 2 and 3 to determine the total of tobacco products, excluding moist snuff, purchased and available for sale.
- LINE 5** Enter from Schedule D, the total of tobacco products, excluding moist snuff, sold, used or distributed for this reporting period that were subject to the Tobacco Products Tax.
- LINE 6** Enter the total Tobacco Products Tax due, excluding moist snuff, by multiplying Line 5 by 30%.
- LINE 7** Enter from Schedule A-1, the total number of ounces of moist snuff purchased, imported, received or acquired in New Jersey. Report whole numbers.
- LINE 8** Enter from Schedule B-1, the total number of ounces of moist snuff exported from New Jersey. Report whole numbers.
- LINE 9** Enter from Schedule C-1, the total number of ounces of moist snuff sold, used or distributed in a non-taxable manner. Report whole numbers.
- LINE 10** Enter the total of Line 7 minus Lines 8 and 9, to determine the number of ounces of moist tobacco purchased and available for sale. Report whole numbers.
- LINE 11** Enter from Schedule D-1, the total number of ounces of moist snuff sold, used or distributed subject to the tax. Report whole numbers.
- LINE 12** Enter the total Tobacco Products Tax due on moist snuff by multiplying Line 11 by \$0.75.
- LINE 13** Enter the total Tobacco Products Tax due by adding Line 6 and Line 12 together and entering the total on this line.
- LINE 14** Enter the total penalty and interest due on returns and/or tax payments filed or paid late.
- LINE 15** Enter the total due by adding Lines 13 and 14 together.

**This return is to be signed and mailed to the address indicated on the return together with a check or money order for the total Tobacco Products Tax Due.**