

Tobacco Products Tax Return

Form TPT-10

For Periods on or after September 2018

rev 07 - 18

Date Received	State of New Jersey		Send To: Division of Revenue P.O. Box 280 Trenton N.J. 08646	For the Period		DLN
	Department of Treasury Division of Taxation			Month	Year	
Federal ID Number	Taxpayer Name	Address		City	State	Zip Code
Check if Applicable						
Column	(A)	(B)	(C)	(D)		
	Out of Business		Amended			
	Tobacco Products (excluding Liquid Nicotine, Moist Snuff & Roll-Your-Own)	Liquid Nicotine (fluid milliliter)	Moist Snuff (ounces)	Roll-Your-Own Tobacco		
SECTION 1 - PURCHASES						
1	Purchases - Purchased in New Jersey (Schedule A)					
2	Purchases - Imported into New Jersey (Schedule I)					
3	Purchases - Non-Participating Manufacturer Brands of Roll-Your-Own - Purchased in New Jersey (Schedule RYO-NJ-NPM)					
4	Purchases - Participating Manufacturer Brands of Roll-Your-Own - Purchased in New Jersey (Schedule RYO-NJ-PM)					
5	Purchases - Non-Participating Manufacturer Brands of Roll-Your-Own - Imported into New Jersey (Schedule RYO-I-NPM)					
6	Purchases - Participating Manufacturer Brands of Roll-Your-Own - Imported into New Jersey (Schedule RYO-I-PM)					
7	Total Purchases (Total lines 1 through 6)					
SECTION 2 - SALES						
8	Total Sales (Schedule B)					
9	Non-Taxable Sales (Schedule C)					
10	Exports (Schedule D)					
11	Taxable Sales (Line 8 minus lines 9 & 10)					
SECTION 3 - USE or DISTRIBUTION						
12	Total Use (Schedule E)					
13	Total Distribution (Schedule F)					
14	Exempt Use or Distribution (Schedule G)					
15	Taxable Use & Distribution (Line 12 plus line 13 minus line 14)					
SECTION 4 - TAXABLE SALES, USE and DISTRIBUTION						
16	Taxable Sold/Used/Distributed (line 11 plus line 15)					
17	Tax Rate	30% on the wholesale price	\$0.10 per fluid milliliter	\$0.75 per ounce	30% on the wholesale price	
18	Total Tax Due Per Product (line 16 multiplied by Line 17)					
SECTION 5 - TAX						
19	Total Tax Due All Products (line 18 columns A through D)					
20	Penalty & Interest					
21	Total Amount Due (line 19 plus line 20)					
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. If the return is prepared by a person other than the taxpayer, this declaration is based on all the information relating to the matters required to be reported in the return of which he has knowledge.						
Taxpayer Signature		Title			Date	
Printed Taxpayer Name		Telephone Number			Taxpayer ID#	
Paid Preparer Signature		Preparer's Address			Preparer's ID#	

INSTRUCTIONS FOR COMPLETING TPT-10 MONTHLY RETURN

SECTION 1 - PURCHASES

LINE 1 - PURCHASED IN NEW JERSEY

From Schedule A (Tobacco Products Purchased in New Jersey) – In Column A, enter the total wholesale price of Tobacco Products purchased. In Column B, enter the total fluid milliliters of Liquid Nicotine purchased. In Column C, enter the total ounces of Moist Snuff purchased in New Jersey.

LINE 2 - IMPORTED INTO NEW JERSEY

From Schedule I (Tobacco Products Imported into New Jersey) – In Column A, enter the total wholesale price of Tobacco Products imported. In Column B, enter the total fluid milliliters of Liquid Nicotine imported. In Column C, enter the total ounces of Moist Snuff imported into New Jersey.

LINE 3 - PURCHASES - NON-PARTICIPATING MANUFACTURER BRANDS OF ROLL-YOUR-OWN IN NEW JERSEY

From Schedule RYO-NJ-NPM (Roll-Your-Own Tobacco Purchased in New Jersey) – In Column D, enter the total wholesale price of NPM brands of Roll-Your-Own tobacco (RYO) purchased in New Jersey.

LINE 4 - PURCHASES - PARTICIPATING MANUFACTURER BRANDS OF ROLL-YOUR-OWN IN NEW JERSEY

From Schedule RYO-NJ-PM (Roll-Your-Own Tobacco Purchased in New Jersey) – In Column D, enter the total wholesale price of PM brands of Roll-Your-Own tobacco (RYO) purchased in New Jersey.

LINE 5 - PURCHASES - NON-PARTICIPATING MANUFACTURER BRANDS OF ROLL-YOUR-OWN IMPORTED

From Schedule RYO-I-NPM (Roll-Your-Own Tobacco Purchases Imported into New Jersey) – In Column D, enter the total wholesale price of NPM brands of Roll-Your-Own tobacco (RYO) imported into New Jersey.

LINE 6 - PURCHASES - PARTICIPATING MANUFACTURER BRANDS OF ROLL-YOUR-OWN IMPORTED

From Schedule RYO-I-PM (Roll-Your-Own Tobacco Purchases Imported into New Jersey) – In Column D, enter the total wholesale price of PM brands of Roll-Your-Own tobacco (RYO) imported into New Jersey.

LINE 7 - TOTAL PURCHASES

Add lines 1 and 2 and enter that amount in Column A (total Tobacco Products purchased). In Column B, enter the total fluid milliliters of Liquid Nicotine purchased. In Column C, enter the total ounces of Moist Snuff purchased. Add lines 3 through line 6 and in Column D, enter the total wholesale price of Roll-Your-Own tobacco purchased.

SECTION 2 - SALES

LINE 8 - TOTAL SALES

From Schedule B (Tobacco Products Sold) – In Column A, enter the total wholesale price of Tobacco Products sold. In Column B, enter the total fluid milliliters of Liquid Nicotine sold. In Column C, enter the total ounces of Moist Snuff sold and in Column D enter the total wholesale price of Roll-Your-Own tobacco sold.

LINE 9 - NON-TAXABLE SALES

From Schedule C (Tobacco Products Sold in a Non-Taxable Manner) – In Column A, enter the total wholesale price of Tobacco Products sold in a non-taxable manner. In Column B, enter the total fluid milliliters of Liquid Nicotine sold in a non-taxable manner. In Column C, enter the total ounces of Moist Snuff sold in a non-taxable manner and in Column D, enter the total wholesale price of Roll-Your-Own Tobacco sold in a non-taxable manner.

LINE 10 - EXPORTS

From Schedule D (Tobacco Products Exported) – In Column A, enter the total wholesale price of Tobacco Products exported. In Column B, enter the total fluid milliliters of Liquid Nicotine exported. In Column C, enter the total ounces of Moist Snuff exported and in Column D, enter the total wholesale price of Roll-Your-Own tobacco exported.

LINE 11 - TAXABLE SALES

In Column A, enter the total wholesale price of taxable Tobacco Products sold. In Column B, enter the total fluid milliliters of taxable Liquid Nicotine sold. In Column C, enter the total taxable ounces of Moist Snuff sold and in Column D, enter the total wholesale price of taxable Roll-Your-Own tobacco sold. Calculate the amount by subtracting line 9 (non-taxable sales) and line 10 (exports) from line 8 (total sales).

SECTION 3 - USE OR DISTRIBUTION**LINE 12 - TOTAL USE**

From Schedule E (Tobacco Products Used) – In Column A, enter the total wholesale price of Tobacco Products used. In Column B, enter the total fluid milliliters of Liquid Nicotine used. In Column C, enter the total ounces of Moist Snuff used and in Column D, enter the total wholesale price of Roll-Your-Own tobacco used.

LINE 13 - TOTAL DISTRIBUTION

From Schedule F (Tobacco Products Distributed) – In Column A, enter the total wholesale price of Tobacco Products distributed. In Column B, enter the total fluid milliliters of Liquid Nicotine distributed. In Column C, enter the total ounces of Moist Snuff distributed and Column D, enter the total wholesale price of Roll-Your-Own tobacco distributed.

LINE 14 - EXEMPT USE OR DISTRIBUTION

From Schedule G (Exempt Use or Distribution of Tobacco Products) – In Column A, enter the total wholesale price of Tobacco Products used or distributed in an exempt manner. In Column B, enter the total fluid milliliters of Liquid Nicotine used or distributed in an exempt manner. In Column C, enter the total ounces of Moist Snuff used or distributed in an exempt manner and in Column D, enter the total wholesale price of Roll-Your-Own tobacco used or distributed in an exempt manner.

LINE 15 - TAXABLE USE & DISTRIBUTION

In Column A, enter the total wholesale price of taxable Tobacco Products used or distributed. In Column B, enter the total fluid milliliters of taxable Liquid Nicotine used or distributed. In Column C, enter the total taxable ounces of Moist Snuff used or distributed and in Column D, enter the total wholesale price of taxable Roll-Your-Own tobacco used or distributed. Calculate the amount by adding lines 12 (total use) and 13 (total distribution) and subtracting line 14 (exempt use or distribution).

SECTION 4 - TAXABLE SALES, USE, AND DISTRIBUTION**LINE 16 - TAXABLE SOLD/USED/DISTRIBUTED**

Add lines 11 and 15 and enter the Tobacco Products amount in Column A. In Column B, enter the fluid milliliters of Liquid Nicotine. In Column C, enter the ounces of Moist Snuff and in Column D, enter Roll-Your-Own tobacco.

LINE 17 - TAX RATES

Tobacco Products – 30 % on the wholesale price – Column A

Liquid Nicotine – \$0.10 per fluid milliliter – Column B

Moist Snuff – \$0.75 per ounce – Column C

Roll-Your-Own – 30 % on the wholesale price – Column D

LINE 18 - TOTAL TAX DUE PER PRODUCT

Column A:

Multiply line 16 by line 17 and enter the tax due for Tobacco Products in Column A, Liquid Nicotine in Column B, Moist Snuff in Column C, and Roll-Your-Own tobacco in Column D.

LINE 19 - TOTAL TAX DUE

Enter the total tax due on this line by adding together line 18, Columns A through D.

LINE 20 - PENALTY & INTEREST

Enter the total penalty and interest due on the return if filed or paid late.

LINE 21 - TOTAL AMOUNT DUE

Enter the total amount due by adding lines 19 and 20 together.