

**2010 OTHER TOBACCO PRODUCTS FLOOR TAX RETURN**  
 RETAILERS, VENDING MACHINE OPERATORS AND STREET VENDORS

Due Date: January 21, 2010  
 See Instructions on Reverse Side

Name	FEIN#	D.C. Cigarette License #	
Street Address	City	State	Zip Code

Product Type		(A) Quantity on Hand as of January 1, 2010 (net weight in ounces)	(B) Floor Tax Rate/ Additional Tax	(C) Computed Tax Column (A) x (B)
1	Chewing Tobacco		\$.75 per ounce	\$
2	Moist Snuff		\$.45 per ounce	\$
3	Snuff (Other Than Moist)		\$.75 per ounce	\$
4	Roll-Your-Own Tobacco		\$.75 per ounce	\$
5	Hookah Tobacco		\$.75 per ounce	\$
6	All Other Tobacco Products Not Listed Above		\$.75 per ounce	\$
7	<b>Total Tax Due</b>			\$

Under penalties of law, I declare that I have examined this return and, to the best of my knowledge, it is correct.

\_\_\_\_\_

Print Name

\_\_\_\_\_

Business Phone Number

\_\_\_\_\_

Signature

\_\_\_\_\_

Title

\_\_\_\_\_

Date

## INSTRUCTIONS

Effective January 1, 2010, an excise tax will be imposed on the possession of other tobacco products. In addition to the District of Columbia's 12% gross sales tax, an excise tax of 75¢ per ounce and a proportionate tax at the same rate on all fractional parts of an ounce shall be imposed on the possession of other tobacco products. "Other tobacco products" means any product containing tobacco that is intended or expected to be consumed, other than a cigarette, cigar, premium cigar, or pipe tobacco.

- A. Inventory all District of Columbia chewing tobacco, moist snuff, all other snuff, roll-your-own tobacco, hookah tobacco and all other tobacco products not listed that are on hand beginning on January 1, 2010 (include warehouse, racks, and vending machines; if applicable). Keep a copy of this return for your records and retain for inspection by the Office of Tax and Revenue, Audit Division, Cigarette Tax Enforcement Unit. If this is a consolidated return, include a summary report of each subsidiary inventory subject to the other tobacco products floor tax.
- B. Multiply the quantity (net weight in ounces) on hand (A) by the applicable tax (B) for each line item. Enter the result in the "Computed Tax" column (C). Enter the sum of lines 1 through 6 on line 7, total tax due.
- C. Make your check or money order payable to "DC Treasurer" (No Cash). Mail your payment and this tax return by January 21, 2010 in the enclosed envelope to the Office of Tax and Revenue, Audit Division, Cigarette Tax Enforcement Unit, P.O. Box 556, Washington, DC 20044. You must file a return even though you have no taxes to report.
- D. Failure to file this return and pay the floor tax due by January 21, 2010 will result in the imposition of penalties and interest and may result in criminal prosecution and suspension or revocation of your license. The penalty for failure to file a return on time or failure to pay any tax when due is an additional 5% per month not to exceed 25% of the tax due. The interest is computed from the due date of the tax return until the day the tax is paid. The rate is 10% per year compounded daily.
- E. Direct questions to Audit Division, Cigarette Tax Enforcement Unit at (202) 442-6602 or via email at [sherri.weithers@dc.gov](mailto:sherri.weithers@dc.gov).