



STATE OF DELAWARE
DEPARTMENT OF FINANCE
DIVISION OF REVENUE
CARVEL STATE BUILDING
P.O. BOX 8763
WILMINGTON, DELAWARE 19899-8763
TELEPHONE: (302) 577-8200

DIVISION OF REVENUE

TECHNICAL INFORMATION MEMORANDUM 2001-2

DATE: July 23, 2001

**SUBJECT: REVISED WHOLESALE DEALER'S MONTHLY
REPORT OF OTHER TOBACCO PRODUCTS
FORM TP-1**

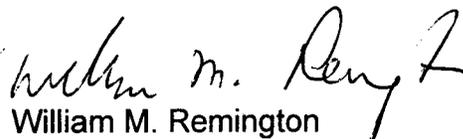
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On July 1, 2000 the Division of Revenue issued Technical Information Memorandum 2000-2, Duty to Report Sales of Cigarette Products Made By Non-Participating Manufacturers.

In conjunction with TIM 2000-2 the following enclosed form and schedules were revised in order to meet the new reporting requirements.

**FORM TP-1: WHOLESALE DEALER'S MONTHLY
REPORT OF OTHER TOBACCO PRODUCTS**

Also enclosed are updated versions of Schedules OTP-A through E and Schedule NPM-RYO. This revised form and schedules must be used to report your August tobacco purchases, which are due on or before September 20, 2001. Electronic versions of these forms are available upon request.


William M. Remington
Director of Revenue

STATE OF DELAWARE
 DIVISION OF REVENUE
 820 NORTH FRENCH ST.
 P.O. BOX 8911
 WILM, DE 19899-8911
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FORM TP-1
 WHOLESALE DEALER'S
 MONTHLY REPORT OF
 OTHER TOBACCO PRODUCTS

FOR OFFICE USE ONLY REVENUE CODE: 0036-01

NAME:	EMPLOYER IDENTIFICATION NUMBER:
ADDRESS:	REPORT FOR THE MONTH OF:
CITY:	TELEPHONE NUMBER:
STATE:	FAX NUMBER:
ZIP CODE:	

NO NON-PARTICIPATING MANUFACTURER PRODUCTS SOLD INTO DELAWARE: NO IF YES, COMPLETE SCHEDULE NPM-RYO

LINE NUMBER	TOBACCO PRODUCTS ACCOUNT	TOTAL
1 (Complete Schedule OTP-A)	RESIDENT DISTRIBUTOR WHOLESALE PRICE OF TOBACCO PRODUCTS PURCHASED AND BROUGHT INTO DELAWARE OR MANUFACTURED IN DELAWARE	
2 (Complete Schedule OTP-B)	WHOLESALE PRICE PAID FOR TOBACCO PRODUCTS SOLD TO OUT OF STATE WHOLESALERS AND RETAILERS	()
3 (Complete Schedule OTP-E)	NONRESIDENT DISTRIBUTOR WHOLESALE PRICE OF TOBACCO PRODUCTS SOLD TO DELAWARE WHOLESALE AND RETAIL DEALERS	
4 (Complete Schedule OTP-C)	WHOLESALE PRICE OF TOBACCO PRODUCTS RETURNED TO MANUFACTURER	()
5 (Complete Schedule OTP-D)	WHOLESALE PRICE OF TOBACCO PRODUCTS SOLD TO EXEMPT ORGANIZATIONS	()
6	TOTAL	
7	OTHER TOBACCO PRODUCTS TAX @ 15%	15%
8	OTHER TOBACCO PRODUCTS TAX DUE	
SCHEDULE		
NPM-RYO	PRODUCTS PURCHASED FROM NON-PARTICIPATING MANUFACTURER	

THIS REPORT AND SCHEDULES OTP-A, OTP-B, OTP-C, OTP-D, OTP-E AND NPM-RYO ARE TO BE FILED WITH THE DELAWARE DIVISION OF REVENUE, P.O. BOX 2340, WILMINGTON, DE 19801 ON OR BEFORE THE 20TH DAY OF EACH MONTH FOR THE PRECEDING MONTH

AFFADAVIT: I hereby swear under penalty of perjury that the foregoing return has been examined by me and that all information contained herein, including any accompanying schedules is true and correct; and that this constitutes a complete return for the month stated, pursuant to law. I also swear that the licensee is in compliance with UNFAIR CIGARETTE SALE ACT, Chapter 26 of Title 6 of the Delaware Code.

SIGNATURE OF LICENSEE OR OFFICER

TITLE

DATE

SCHEDULE NPM-RYO.

Sales of Roll Your Own Tobacco from Non-participating Manufacturers or Importers
 (ATTACH TO DELAWARE DIVISION OF REVENUE FORM TP-1)
 MONTHLY REPORT OF TOBACCO PRODUCTS TAX (OTHER THAN CIGARETTES)

Taxpayer's Name	Taxpayer's Federal EIN or SSN	Report for Month of _____, 200__
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Include sales for the applicable manufacturers listed below. The report, however, is not to be limited to those manufacturers.

If you have sold roll your own tobacco from other non-participating manufacturers into Delaware, please identify those manufacturers or importers on this form. If you need additional space, please attach a separate sheet. If you sold no such items into Delaware, please check below:

NO NON-PARTICIPATING MANUFACTURER PRODUCTS SOLD INTO DELAWARE:

A NAME OF MANUFACTURER	B Cigarette equivalent units (0.09 oz.)	C Ounces not reported in Column B
1. Star Scientific, Inc.		
2. National Tobacco/North Atlantic Operating (Zig Zag)		
3. S & M Brands (Bailey's)		
4. Smokin' Joe / Alternative (Smokin' Joe's, Lewiston, Glory, Exact, Market, Pure)		
5. Gudang Garam TBK (Import)		
6. P T Bentoel Prima (Import)		
7. M/S Mangalore Ganesh Beedi Works (Import)		
8. Gunwantraí Harivallabh (Import)		
9.		
10.		
11.		
12.		
13.		
14.		
15.		
16.		
17.		
18.		
19.		
20.		
21. Total cigarette equivalents (Column B) and ounces (Column C).		