

**2016 TOBACCO PRODUCTS AND
 E-CIGARETTE FLOOR TAX RETURN**



REV-1141AS AFP (8-16)
 FAX NO 717-705-8413

DETACH AT DOTTED LINE

 DEPARTMENT OF REVENUE REV-1141AS AFP (8-16)	2016 TOBACCO PRODUCTS FLOOR TAX RETURN	TOBACCO PRODUCTS LICENSE NUMBER	EIN/SSN	SALES TAX ACCOUNT ID
NAME AND LOCATION ADDRESS (MAKE CORRECTIONS AS NECESSARY)				

RETAIL AND VENDING INVENTORY OF OTHER TOBACCO PRODUCTS

	Total Purchase Price	TAX RATE	TAX DUE
1. Total purchase price of electronic cigarettes inventory.....		X 40% =	\$
	No. of Ounces		
2. Total ounces of tobacco products 1.2 oz. and greater (Other than Roll-Your-Own Tobacco).....		X \$0.55 =	\$
	No. of Units		
3. Total units of tobacco products less than 1.2 oz. (Other than Roll-Your-Own Tobacco).....		X \$0.66 =	\$
4. Balance due from inventory of other tobacco products (Add Lines 1 through 3).....			\$
5. Penalty and interest if filed after December 29, 2016 (See instructions on the back).....			\$
6. Total Amount Due (Add Lines 4 & 5).....			\$

Important: Failure to file this return and pay floor tax due will result in the imposition of penalties and interest and may result in criminal prosecution pursuant to Act 84 of 2016 Section 1203-A(c) . I hereby certify that this return is true and correct.

RETAIN THIS PORTION FOR YOUR RECORDS

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SIGNATURE

TITLE

DATE

INSTRUCTIONS FOR OTHER TOBACCO PRODUCTS FLOOR TAX RETURN RETAIL AND VENDING MACHINE OPERATORS

Effective Date of Other Tobacco Products Tax - Act 84 of 2016 imposed a Tobacco Products Tax on smokeless tobacco, roll-your-own (RYO), pipe tobacco, and e-cigarettes including the products and substances that go into the e-cigarettes. The tax on e-cigarettes does not apply to prescription drugs or medical devices used to inhale or ingest prescription drugs, including medical marijuana.

Who Must Report and Pay the Tax - Retailers and vending machine operators will be required to pay a floor tax on other tobacco products (excluding RYO) on-hand as of 12:01 A.M. Oct. 1, 2016. Every retailer and vending machine operator must file a floor tax return, REV-1141, even if no other tobacco products are in inventory. The floor tax return and payment may be filed any time after Oct. 1, 2016, but no later than Dec. 29, 2016.

Rate of Tax - The rate of tax on roll-your-own, pipe tobacco and chewing tobacco is \$0.55 per ounce. For tobacco products other than e-cigarettes that weigh less than 1.2 ounces per container; the tax shall not be less than \$0.66 per package of these tobacco products. The rate of tax on e-cigarettes is 40 percent of the retailers purchase price from the wholesaler/manufacturer.

Filing Requirements - A return for each licensed location must be filed on or before Dec. 29, 2016. Please make checks payable to the **PA Department of Revenue** and mail to **PA Department of Revenue, Bureau of Imaging and Document Management (CIG), PO BOX 280408, Harrisburg, PA 17128-0408**.

Record Retention You must retain a copy of the completed tax return and supporting inventory documents for a period of four years.

Unsaleable Other Tobacco Products - Unsaleable other tobacco products which are on the premises as of 12:01 A.M., Oct. 1, 2016, are subject to the OTP floor tax.

Other Tobacco Products in Transit - Other tobacco products documented as "in transit" as of Oct. 1, 2016, will be deemed the property of the receiver and should be included in the inventory of the receiver for the purposes of filing a floor tax return.

Penalty and Interest - Failure to submit your tax return and payment by Dec. 29, 2016, will require the settlement of other tobacco products tax due, plus penalty and interest. Penalty is calculated at five percent of the tax due but unpaid for each month or fraction thereof the tax remains unpaid. Interest on late payments is calculated from the due date of this return until the date paid: $TAX\ DUE \times DAYS\ LATE \times DAILY\ INTEREST\ RATE$. The daily interest rate is established annually by the U.S. Treasury and can be obtained from form REV-1611.

Additional Penalties - In addition to settling penalty and interest, the department has the authority to settle administrative penalties in an amount equal to the floor tax evaded plus interest and/or suspend or revoke another tobacco products license, and pursue criminal prosecution for a willful failure to file a floor tax return by Dec. 29, 2016.

Information and Forms - For more information about your floor tax obligations, please call 717-783-9374 or write to the Miscellaneous Tax Division, PO Box 280909, Harrisburg PA 17128-0909.