

BUREAU OF BUSINESS TRUST FUND TAXES
PO BOX 280909
HARRISBURG PA 17128-0909



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**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 roll-your-own tobacco products on-hand as of 12:01 a.m. December 14, 2016. Every retailer and vending machine operator must file a floor tax return, REV-1804, even if no other tobacco products are in inventory. The floor tax return and payment may be filed any time after December 14, 2016, but no later than March 14, 2017.

Rate of Tax - The rate of tax on roll-your-own tobacco products is \$0.55 per ounce. For roll-your-own tobacco products that weigh less than 1.2 ounces per container; the tax shall not be less than \$0.66 per package of these tobacco products.

Filing Requirements - A return for each licensed location must be filed on or before March 14, 2017. 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 roll-your-own tobacco products which are on the premises as of 12:01 a.m., December 14, 2016, are subject to the roll-your-own floor tax.

Roll-Your-Own Tobacco Products in Transit - Roll-your-own tobacco products documented as "in transit" as of December 14, 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 March 14, 2017, will require the settlement of roll-your-own 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 March 14, 2017.

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.



PA DEPARTMENT OF REVENUE
 BUREAU OF BUSINESS TRUST FUND TAXES
 PO BOX 280909
 HARRISBURG, PA 17128-0909

**2016 ROLL-YOUR-OWN
 FLOOR TAX RETURN**



pennsylvania DEPARTMENT OF REVENUE REV-1804 AS AFP (11-16)	2016 ROLL-YOUR-OWN 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

	TAX RATE	TAX DUE
	No. of Ounces	
1. Total ounces of roll-your-own tobacco 1.2 oz. and greater.....	X \$0.55 =	\$
	No. of Units	
2. Total units of roll-your-own tobacco less than 1.2 oz.....	X \$0.66 =	\$
3. Balance due from inventory of other tobacco products (Add Lines 1 and 2).....		\$
4. Penalty and interest if filed after March 14, 2017 (See instructions on the back).....		\$
5. Total Amount Due (Add Lines 3 & 4).....		\$

RETAIN THIS PORTION FOR YOUR RECORDS

DETACH AT DOTTED LINE

pennsylvania DEPARTMENT OF REVENUE REV-1804 AS AFP (11-16)	2016 ROLL-YOUR-OWN 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

	TAX RATE	TAX DUE
	No. of Ounces	
1. Total ounces of roll-your-own tobacco 1.2 oz. and greater.....	X \$0.55 =	\$
	No. of Units	
2. Total units of roll-your-own tobacco less than 1.2 oz.....	X \$0.66 =	\$
3. Balance due from inventory of other tobacco products (Add Lines 1 and 2).....		\$
4. Penalty and interest if filed after March 14, 2017 (See instructions on the back).....		\$
5. Total Amount Due (Add Lines 3 & 4).....		\$

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.

SIGNATURE

TITLE

DATE