



TO: Tobacco Licensees

Date: December 14, 2016

RE: Tobacco Products Reporting, Act 84 of 2016

## **TOBACCO PRODUCTS BULLETIN 16-06**

On July 13, 2016, Governor Tom Wolf signed into law Act 84 of 2016, amending the Tax Reform Code and imposing a Tobacco Products Tax.

The Pennsylvania tobacco products tax became effective for pipe tobacco, smokeless tobacco, and e-cigarette/e-cigarette products on October 1, 2016 and roll-your-own tobacco on December 14, 2016. See Tobacco Products Bulletins 16-04 and 16-05 for additional information regarding tax rates.

### **Tax Collection Requirements**

Resident and non-resident wholesalers and manufacturers are required to collect the other tobacco products tax when selling to retailers and customers in Pennsylvania. Retailer licensees purchasing from unlicensed wholesalers and unlicensed manufacturers must collect the tax when selling to customers.

### **OTP Tax Return Filing Requirements**

Tobacco product manufacturers, wholesalers and, when applicable, retailers are required to collect and remit tobacco products tax. Licensees can only file tax returns electronically using e-TIDES. There is no paper form to file and pay the tax. Licensed manufacturers and wholesalers must submit a monthly OTP tax return even for periods when no taxable sales were made.

#### **Method for Filing OTP Tax Return and Payment via e-TIDES**

Licensees must file tax returns and make payments electronically using e-TIDES, the department's e-filing system for businesses. Beginning January 1, 2017, licensees can register their tobacco products tax account with e-TIDES at [www.etides.state.pa.us](http://www.etides.state.pa.us).

### **Other OTP Reporting Requirements**

Tobacco product manufacturers, wholesalers and retailers filing tax returns are also required to file monthly Tobacco Products Reports (REV-679), applicable schedules and roll-your-own (RYO) NPM Report (REV-1808). Licensed manufacturers and wholesalers must submit the monthly tobacco product report (REV-679), applicable schedules and monthly RYO NPM report (REV-1808), even for periods when no taxable sales were made.

#### **Method for Filing Monthly Reports and Schedules**

The tobacco products monthly report and applicable schedules can be submitted via email to [RA-RVBTFTOTP@pa.gov](mailto:RA-RVBTFTOTP@pa.gov) or mailed to: The Bureau of Business Trust Fund Taxes, Miscellaneous Tax Division, PO Box 280909, Harrisburg, PA 17128-0909. Please reference the due date summary chart below for remitting tax returns, payments and tobacco products monthly reports.

**Filing deadlines**

The monthly tax return and reports (REV-679) (REV-1808) and applicable schedules must be filed on or before the 20<sup>th</sup> of the month following the reporting month. Due dates for 2017 are listed below.

The following reports, schedules, and due dates can be found on the Department of Revenue website at [www.revenue.pa.gov](http://www.revenue.pa.gov).

- REV-679 Tobacco Products Report
- REV-679A Schedule A (Smokeless Tobacco) Manufacturer/Wholesaler's report of sales
- REV-679B Schedule B (Roll-Your-Own/Smoking Tobacco) Manufacturer/Wholesaler's report of sales
- REV-679C Schedule C (E-Cigarette/E-Cigarette Products) Manufacturer/Wholesaler's report of sales
- REV-679D Schedule D Out-of-State Tobacco Products Sales for PA residents only
- REV-679E Schedule E Tobacco Products Returned from Customer
- REV-1808 Licensed Manufacturers, Wholesalers & Retailers Reporting Schedule for Collected Tax on Roll-Your-Own Tobacco (RYO) Sales in Pennsylvania of Non-Participating Manufacturer (NPM)

<b>Monthly Report Due Dates Summary for Tobacco Products</b>	
The first tax and return are to be remitted to the department, for the quarter ending December 31, 2016, on or before January 20, 2017. Subsequently, beginning January 2017 (due February 21, 2017), the tax and return will be due monthly, on or before the 20th day of the following month. If the report due date falls on a weekend or a holiday, the report is due the following business day.	
<b>Tobacco Products Tax Period End Dates</b>	<b>Tax Period Report Due Dates</b>
10/31/2016, 11/30/2016 & 12/31/2016	01/20/2017
01/31/2017	02/21/2017
02/28/2017	03/20/2017
03/31/2017	04/20/2017
04/30/2017	05/22/2017
05/31/2017	06/20/2017
06/30/2017	07/20/2017
07/31/2017	08/21/2017
08/31/2017	09/20/2017
09/30/2017	10/20/2017
10/31/2017	11/20/2017
11/30/2017	12/20/2017
12/31/2017	01/22/2018

If you have any questions, visit the Online Customer Service Center at [www.revenue.pa.gov](http://www.revenue.pa.gov).