



Form  
**OTP-M**  
State Form 46853  
(R7 / 12-23)

Indiana Department of Revenue  
**Other Tobacco Product Distributor's Excise Tax Return**

Reporting Month \_\_\_\_\_ Year \_\_\_\_\_

<input type="checkbox"/> Amended
<input type="checkbox"/> No Activity

This return must be postmarked on or before the 15th day of the month following the reporting month.

Section A: Taxpayer Information			
Name (As It Appears on License)	Distributor License Number		
Physical Address/City/State/ZIP	Federal Identification Number		
Mailing Address/City/State/ZIP	Indiana Taxpayer Identification Number		
Email Address			
Section B: Excise Tax Calculation			
	(A) All OTP Except Moist Snuff, Alternative Nicotine Products, and Closed System Cartridges (wholesale price)	(B) Moist Snuff and Alternative Nicotine Products (ounces)	(C) Closed System Cartridges (wholesale price)
1. Purchases (resident)/Shipments (nonresident) of Taxable Tobacco Products (Schedule OTP-M-S Transaction Type A).			
2. Taxable Tobacco Products Shipped Out of State (Schedule OTP-M-S Transaction Type B).			
3. Taxable Tobacco Products Returned to Manufacturer (Schedule OTP-M-S Transaction Type C).			
4. Taxable Tobacco Products Sold to Federal Government (Schedule OTP-M-S Transaction Type D).			
5. Tax Paid Purchases from Indiana Licensed Distributors (Schedule OTP-M-S Transaction Type E).			
6. Untaxed Sales to Indiana Licensed Distributors (Schedule OTP-M-S Transaction Type F).			
7. Total Deductions (add Lines 2 through 6).			
8. Duplicate Deduction Add-Back.			
9. Taxable Tobacco After Deductions (Line 1 minus Line 7 plus Line 8).			
10. Tax on Tobacco Products per Column (Multiply Line 9A by 0.24 (capped at \$1.00 per cigar); multiply Line 9B by 0.40; multiply Line 9C by 0.15.)			
11. Total Tax on Tobacco Products (Line 10A plus Line 10B plus Line 10C).			
12. Collection Allowance for Timely Payment (multiply Line 11 by 0.007).			
13. Tax Due or Refund Claimed (Line 11 minus Line 12).			
14. Penalty (10% of tax due or \$5, whichever is greater, if filed late).			
15. Interest.			
16. Total Amount Due or Refund Claimed (add Lines 13 through 15).			
Additional Information — Not Part of Tax Calculation.			
17. Intrastate Sales (Schedule OTP-M-S Transaction Type G).			

**I hereby certify, under penalty of perjury, that the information contained herein and on supporting documents, is true, correct, and complete to the best of my knowledge and belief.**

Signature of Taxpayer or Agent: \_\_\_\_\_ Date: \_\_\_\_\_

Printed Name of Taxpayer or Agent: \_\_\_\_\_ Phone Number: \_\_\_\_\_

Title: \_\_\_\_\_

## Instructions for Completing Other Tobacco Product Distributor's Excise Tax Return

### What Is the OTP-M?

The OTP-M return is used to report all transactions related to the distribution of Tobacco Products in Indiana.

Effective July 1, 2022, taxable products include Closed System Cartridges. IC 6-7-2-0.5 defines these as sealed, prefilled, and disposable containers of consumable material in which the container is inserted directly into a vapor product, and is not intended to be opened or accessible through customary or reasonably foreseeable handling or use.

Disposable vapor product devices that are attached to a closed system cartridge and intended for single use are taxable. If the cartridge is sold in the same package as the device, the tax is only imposed on the cartridge IF the wholesale cost of the cartridge can be isolated from the device on the invoice.

Effective July 1, 2022, taxable products include Alternative Nicotine Products. IC 6-7-2-0.2 defines these as noncombustible products containing nicotine that are intended for human consumption, whether chewed, absorbed, dissolved, or ingested.

### Who Must File?

IC 6-7-2 Sec. 2. As used in this chapter, "Distributor" means a person who:

- (1) Manufactures, sells, barter, exchanges, or distributes taxable products in Indiana to retail dealers for purpose of resale;
- (2) Purchases taxable products directly from a manufacturer of taxable products; or
- (3) Purchases for resale taxable products from a wholesaler, jobber, or distributor outside of Indiana who is not a distributor holding a license issued under this chapter.

### Reporting Requirements

The holder of an Other Tobacco Products Distributor's License must complete an Other Tobacco Product Distributor's Excise Tax Return (OTP-M) with the Department of Revenue on or before the 15<sup>th</sup> day of the month following the month in which the liability for the tax accrues. Payment of the excise tax due shall accompany the return. **A return must be filed even if there is no activity within Indiana during the reporting period.**

Mail the return, supporting schedule, and payment to:  
Indiana Department of Revenue  
P.O. Box 901  
Indianapolis, IN 46206-0901

To be considered timely filed, monthly returns must be filed on or before the 15<sup>th</sup> day of the month immediately following the last day of the month being reported. If the 15<sup>th</sup> day of the month falls on a Saturday, a Sunday, a national legal holiday, or a statewide holiday, the due date is the next succeeding day that is not a Saturday, a Sunday, or such holiday.

### Penalty

Taxpayers who fail to file timely are subject to a penalty of \$5 or 10% of tax due, whichever is greater.

### Questions

If you need further assistance, you can contact us at (317) 615-2710 or at [INCigTax@dor.in.gov](mailto:INCigTax@dor.in.gov).

### Section A: Taxpayer Information

Indicate the month and year for which the return is being filed in the appropriate spaces provided.

**Name (As It Appears on License)** – Indicate the entity name as it appears on the Indiana Other Tobacco Products Distributor's License.

**Physical Address** – Indicate the actual location of your business by providing the street address, city, state, and ZIP Code.

**Note:** A post office box is not acceptable as a business location address.

**Mailing Address** – Indicate the mailing address for your business. Include the street address, post office box, city, state, and ZIP Code.

**Email Address** – Provide your business email address.

**Distributor License Number** – Indicate the license number provided on your Distributor's License.

**Federal Identification Number** – Indicate the nine-digit federal employer identification number (FEIN).

**Indiana Taxpayer Identification Number** – Indicate the ten-digit Indiana taxpayer identification number (TID). If you do not have an Indiana TID, leave this space blank and one will be assigned to you.

### Section B: Excise Tax Calculation

**Moist Snuff products are reported in ounces. All Other Taxable Products except Moist Snuff are reported at wholesale price, including Closed System Cartridges.**

**Line 1** - Enter the amounts reported on Line 14 of Schedule OTP-M-S.

**Line 2** - Enter the amounts reported on Line 15 of Schedule OTP-M-S.

**Line 3** - Enter the amounts reported on Line 16 of Schedule OTP-M-S.

**Line 4** - Enter the amounts reported on Line 17 of Schedule OTP-M-S.

**Line 5** - Enter the amounts reported on Line 18 of Schedule OTP-M-S.

**Line 6** - Enter the amounts reported on Line 19 of Schedule OTP-M-S.

**Line 7** - Add Lines 2 through 6 and enter the total for each column.

**Line 8** - The same product cannot be claimed on multiple deduction lines. For example, if you report product shipped out of state on Line 2 and some of that product was purchased from a licensed distributor who already paid the tax that you reported on Line 5, you must report that duplicate product here.

**Line 9** - Calculate Line 1 minus Line 7 plus Line 8 and enter the total for each column.

**Line 10** - Multiply Line 9A by 0.24 (capped at \$1.00 per cigar) and enter the amount in Column A. Multiply Line 9B by 0.40 and enter the amount in Column B. Multiply Line 9C by 0.15 and enter the amount in Column C.

**Line 11** - Add Line 10A plus Line 10B plus Line 10C. If the number is negative, a refund may be due.

**Line 12** - If the return is filed on or before the due date, multiply Line 11 by 0.007. **Note:** This total reduces both a required tax payment and a refund you may be due.

**Line 13** - Subtract Line 12 from Line 11.

**Line 14** - If the return is late, you are assessed a late fee. The late fee is 10% of the tax due or \$5, whichever is greater. Enter the greater amount.

**Line 15** - If your tax liability is not paid on or before the due date, you are subject to interest from the date the tax return was due until the date the tax return was actually received. The interest rate is determined on a calendar-year basis and can change from year to year. **Please refer to our website at <http://www.in.gov/dor/files/dn03.pdf> for the current interest rate.** An example of an interest calculation is as follows:

<b>Tax due:</b>	\$5,000
<b>Return due:</b>	08/15/2014
<b>Return filed:</b>	10/04/2014
<b>Days late:</b>	50
<b>Interest rate:</b>	3% (rate for year 2014)

$(50 \text{ days} / 365 \text{ days}) \times 3\% \times \$5,000 = \$20.55 \text{ interest}$

**Line 16** - Add Lines 13-15 and enter the total.

**Line 17** - Enter the amounts reported on Line 20 of Schedule OTP-M-S. This line is for informational reporting only and is not part of the tax calculation.