

Form 71

Wyoming Tax Return - Other Tobacco Products Wholesaler's Quarterly Return

Wyoming Dept of Revenue
122 W 25th St, 2W
Cheyenne, WY 82002-0110

< For Dept Use Only >

Please use black ink to complete form

Name & Address	Ownership RID:	License Number:
		Report Period: _____ through _____
		Return Due Date: _____
		Check here if this is an amended return > <input type="checkbox"/>

Section I - Gross Purchase Price of Moist Snuff & Other Tobacco Products (OTP)

	Column 1 Moist Snuff Only	Column 2 All Other Tobacco Products
A. In State Wholesaler: Total Gross Purchase Price Paid To Manufacturer		
B. Out of State Wholesaler: Total Gross Purchase Price Paid to Manufacturer of Product Imported Into WY		
C. Deductions (See instructions)		
D. Net Purchase Price (Line A or Line B - Line C)		

Section II - Tobacco Tax on Other Tobacco Products

E. 20% Tax on All Other Tobacco Products	Net Purchase Price (From Line D, Column 2)	Tax on OTP 20%	Tax Owed
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Section III - Tobacco Tax on Moist Snuff Products

F. Taxable Moist Snuff, Weighing Less than 1 Ounce Per Unit: (See instructions - i.e. 170 units * \$0.60 = \$102.00)	# of Units	Tax per Unit \$0.60	Tax Owed
G. Taxable Moist Snuff, Weighing 1 Ounce or More Per Unit: (See instructions - i.e. 215.2 ounces * \$0.60 = \$129.12)	# of Ounces	Tax per Ounce \$0.60	Tax Owed

Section IV - Summary of Tax Due on Other Tobacco Products & Moist Snuff

H. Total Tax Owed (Add Lines E, F and G)	
I. Discount (Line H multiplied by 0.04)	
J. Total Tax Due: (Line H minus Line I)	
K. 5% Penalty If Not Postmarked By The 20th (0.05 multiplied by Line J)	
L. 1% Penalty for Each Month, or Fraction Thereof, Delinquent (0.01 multiplied by number of months or partial months late, multiplied by Line J)	
M. Credit	
N. Total Due (Add Lines J, K and L; subtract Line M if applicable)	

Signature: _____

Date: _____

I declare, under penalty of perjury, that I have examined this return and to the best of my knowledge and belief it is correct and complete.

Title: _____

Phone Number: _____

Date business closed: _____

Printed Name: _____

Form 71 Other Tobacco Products Wholesaler Quarterly Report

Instructions

Section I- Gross Purchase Price of Moist Snuff & Other Tobacco Products (OTP):

- A. Instate Wholesalers:
 - a. Enter the total gross purchase price paid to the manufacturer on moist snuff products during this quarter on column 1 of line A.
 - b. Enter the total gross purchase price paid to manufacturer on the OTP in column 2 on Line A
- B. Out of state wholesaler:
 - a. Enter total gross purchase price paid to the manufacturer on moist snuff products imported into Wyoming during the quarter in column1 on line B.
 - b. Enter the total gross purchase price of the other tobacco products imported into Wyoming during the quarter in column 2 of line B
- C. Deductions: Enter the total of all your deductions which may include but are not limited to :
 - a. Exempt sales made to the Wind River Reservation
 - b. Exempt sales to the United State Government
 - c. Instate wholesalers only. This includes the amount of tax paid on previous return where the other tobacco products or moist snuff were subsequently exported out of Wyoming.
 - d. Product paid on a previous return that was returned to the manufacturer for credit.
- D. Column 1-Add line A & B then subtract line C (deductions). Enter this figure (net purchase price) in column 1(moist snuff) line D
Column 2-Add line A & B then subtract line C (deductions). Enter this figure net purchase price) in column 2 (all other tobacco products) line D.

Section II - Tobacco tax on Other Tobacco Products:

- E. Enter the net purchase price for other tobacco products from Line D Column 2. Multiply that amount by 20% and enter the total in the Tax Owed box on line E.

Section III- Tobacco tax on moist snuff products:

- F. Moist snuff tobacco products with a UNIT weight of less than an ounce:
 - a. Enter the total number of UNITS of moist snuff purchased in the #of Units on line F
 - b. Multiply the number of UNITS purchased by \$0.60 to calculate the tax owed.
 - c. Enter that figure in the box indicated for tax owed on line F
- G. Moist snuff tobacco products with a UNIT weight of one ounce or more:

- a. Enter the total number of ounces of moist snuff purchased.
- b. Multiply the number of ounces purchased by \$0.60
- c. Enter that figure in the box indicated for tax owed

Section IV- Summary of taxes due on Other tobacco Products and Moist Snuff:

- H. Add lines E, F and G and enter the total in the box to the right
- I. Discount: Total Tax due multiply line H by 0.04 and enter the total in the box to the right.
- J. Subtract line I (discount) from line H (total tax due) and enter the amount in the box to the right.
- K. If your return will not be postmarked by the 20th of the month, multiply line L (total tax due) times 0.05 and enter the amount in the box to the right.
- L. Penalty of 1% per month or fraction of a month tax is delinquent. 0.01 time the number of months or partial month delinquent time line J (total tax due). Enter the amount in the box to the right. Example: return due date of 4/20/2009. Return submitted and paid on 5/15/2009 penalty of 5% as well as a penalty of 1% would need to be calculated on the total tax due.
- M. Credit: This line is for DOR preapproved credits only. The credit will be preprinted on your quarterly return on line M. This credit creates when you fail to take the discount on line I of a previous return.
- N. N. Add lines J, K, L then subtract line M (if applicable), enter the total tax due in the box to the right.

Sign and date the return. If the business is permanently closed please indicate the date of closure on the line provided.

Submit the return to: Wyoming Department of Revenue
122 W 25th St 2W
Cheyenne WY 82002-0110