



## FILING INSTRUCTIONS FOR OTP-907

Enter your Name (last name, first name, middle initial or company name) as it appears on your Other Tobacco Products License; which month you are filing report for, and Other Tobacco Products License Number:

CHECK ONLY ONE (1) CATEGORY PER PAGE:

- Category A: The in-state distributor is to list alphabetically each invoice received from a manufacturer, another licensed distributor or an unlicensed distributor. If a credit is taken on Category A, it must be substantiated by a copy of the credit memo.
- Category B: The out-of-state distributor is to list each shipment made into state. Each individual listing must be supported by a copy of the original invoice and maintained at your business location. If a credit is taken on Category B, it must be substantiated by a copy of the credit memo.
- Category C: The in-state distributor is to list, for exemption, each shipment (invoice) taken out-of-state. Each individual listing must be supported by a copy of the original invoice and maintained at your business location.
- Category D: The in-state distributor is to show, for exemption, each shipment of merchandise returned to the manufacturer. Each individual shipment must be supported by a Credit Memo issued by the manufacturer or the exemption will be disallowed. Please provide a copy of the Credit Memo with the monthly schedule.
- Category E: Any licensed distributor is to show, for exemption, each shipment made to the United States or an agency or instrumentality thereof. Each individual shipment must be supported by a copy of the original invoice and maintained at your business location. For an out-of-state distributor to be able to claim an exemption, the original invoice must be reported on Line 1 of Form OTP-906 and listed on Category B.
- Category F: Any licensed distributor is to show, for exemption, where they purchased tax-paid merchandise from another licensed distributor. Each individual listing must be reported on Line 1 of Form OTP-906 and listed on Category A. Each individual exemption must be supported by a copy of the original invoice and maintained at your business location.
- Column 1: A) The in-state distributor is to show the date when the distributor received the merchandise.  
B) The out-of-state distributor is to show the date when the distributor brought the merchandise into the state.
- Column 2: The in-state distributor is to show the invoice number on the merchandise received from a manufacturer, another licensed distributor, or an unlicensed distributor. For the out-of-state distributor it is the invoice number on the merchandise shipped into the state.
- Column 3: All distributors are to show the date of their invoice.
- Column 4: The in-state distributor should list alphabetically the name of the manufacturer, another licensed distributor, or an unlicensed distributor from whom they purchased tobacco products.  
  
The out-of-state distributor should show to whom they shipped other tobacco products into this state.
- Column 5: All distributors are to show the cost of the other tobacco products purchased from the manufacturer, another licensed distributor, or an unlicensed distributor, or to show the cost of the other tobacco products shipped into this state to a retailer. Promotional allowances are not to be included in the reported price.

**Note:** Copies of any invoices may be requested by the Indiana Department of Revenue for review.

**IMPORTANT:** Carry total forward from each schedule to Form OTP-906 and on appropriate Line 1, 2, 3, 4, 5, or 6.