Form
OTP-NRM
State Form 57906
(12-26)

Indiana Department of Revenue

Other Tobacco Products Non Resident Distributors Excise Tax Return

☐ Amended

☐ No Activity

Taxpayer Information					
Taxpayer Name (please print)			Reporting Period (MM/YYYY)		Distributor License Number
Physical Location Address (number and street)	City	State/Province	ZIP Code/Postal Code	Country/Territory	Federal Employer Identification Number (FEIN)
Mailing Address	City	State/Province	ZIP Code/Postal Code	Country/Territory	TID and Location

		Schedule (IN is for in-state and OOS is out of state)	**INOTP1** All OTP except Moist Snuff, Alternative Nicotine Products and Closed System Cartridges (wholesale price)	**INOTP2** Cigars capped at $3.00 each	**INOTP3** TBD for future use	**INOTP4** TBD for future use	**INANP1** Alternative Nicotine Products (ounces)	**INMS1** Moist Snuff (ounces)	**INCSC1** Closed System Cartridges (wholesale price)
Gross Taxable Transactions									
1	Gross Sales Amount (sales to customers)	2B and 2C							
Reductions									
2	In-State Returns (returns from customer within reporting state)	1B - IN and 1C - IN							
3a	Native	2C minus 1C - Native - IN							
3b	Licensed Distributor	2B minus 1B - Licensed - IN							
3c	Military, Government, or Other Exempt Transactions	2C minus 1C - Government - IN							
4	**Total Subtractions** (add lines 2 through 3c)								
5	**Net Taxable Amount** (line 1 less line 4)								
6	Tax Rate by State Description		30% Wholesale Price	30% Wholesale Price (capped at $3.00 per cigar)	N/A	N/A	$0.50 per ounce	$0.50 per ounce	30% Wholesale Price
7	Tax Amount (line 5 times line 6)								

Totals		
8	Less Timely Filing Discount (if applicable)	
9	Net Tax (line 7 less line 8)	
10	Penalty	
11	Interest	
12	**Tax Due or Refund Claimed**	

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	Title
Telephone Number	

Instructions for Other Tobacco Products Non Resident Distributors Excise Tax Return

Schedule Details

- Check the first box if this is an amended return.
- Check the second box if there is no activity.
- Taxpayer Name – Enter the Name of the Taxpayer filing this report.
- Reporting Period – Enter the month and year of the tax period being reported.
- Indiana Distributor License Number
- Physical Location Address – Enter the physical address, city, state, ZIP and country. Do not enter Post Office box information.
- FEIN – Enter the Federal Employer Identification Number (FEIN) or the Federal Tax Identification Number.
- Mailing Address – Enter the mailing address, city, state, ZIP and country code for the taxpayer.
- TID and Location – Enter the taxpayer's TID and location.

Gross Taxable Transactions

Schedule. Please refer to the schedule code used for the movement of product.

- 1A – OTP received from a manufacturer or first importer
- 1B – OTP received from a person other than a manufacturer or first importer (e.g., a wholesaler, distributor, or other licensee)
- 1C – OTP received from a customer
- 1D – OTP received by a manufacturer or first importer from a person other than a manufacturer or first importer (e.g., a wholesaler, distributor, or other licensee)
- 2A – OTP disbursed by a manufacturer or first importer
- 2B – OTP disbursed to a person other than a manufacturer or first importer (e.g., a wholesaler, distributor, or other licensee)
- 2C – OTP disbursed to a customer
- 2D – OTP returned to the manufacturer or importer

State Description Codes

- INOTP1 – All OTP except Moist Snuff, Alternative Nicotine Products and Closed System Cartridges (wholesale Price)
- INOTP2 – Cigars capped at $3.00 each
- INOTP3 – TBD for future use
- INOTP4 – TBD for future use
- INANP1 – Alternative Nicotine Products (ounces)
- INMS1 – Moist Snuff (ounces)
- INCSC1 – Closed System Cartridges (wholesale price)

Line 1 – Gross Sales Amount. Enter the total Extended Taxable Amount, as reflected on the Uniform Tobacco Schedules (UTTSs) for Schedule Codes "2B" and "2C" for tobacco received within the reporting state ("IN").

Line 2 – In-State Returns. Enter the total Extended Taxable Amount, as reflected on the Uniform Tobacco Transaction Schedules (UTTSs) for Schedule Code "1B" and "1C," for tobacco received by the Taxpayer. Amounts should include only transactions occurring within the reporting state ("IN").

Line 3a – Native. If applicable, enter the total Extended Taxable Amount as reflected on the UTTSs for Schedule Code "2C", minus the total Extended Taxable Amount as reflected on the UTTSs for Schedule Code "1C" for tobacco received by or disbursed to solely Type of Customer "Native" within the reporting state ("IN").

Line 3b – Licensed Distributor. If applicable, enter the total Extended Taxable Amount as reflected on the UTTSs for Schedule Code "2B", minus the total Extended Taxable Amount as reflected on the UTTSs for Schedule Code "1B" for tobacco received by or disbursed to solely Type of Customer "Distributor" or "Wholesaler" or "Inter-branch Transfer" within the reporting state ("IN").

Line 3c – Military, Government, or Other Exempt Transactions. If applicable, enter the total Extended Taxable Amount, as reflected on the UTTSs for Schedule Codes "1C" and "2C," for tobacco received by or disbursed to solely Type of Customer "Military" or "Government" (as defined by state statutes and regulations) within the reporting state ("IN").

Line 4 – Total Subtractions. Add lines 2, through 3c by State Description Code.

Line 5 – Net Taxable Amount. Subtract Line 4 from Line 1 by State Description Code.

Line 6 – Tax Rate by State Description. Based on current Indiana tax rates by State Description Code.

Line 7 – Tax amount. Multiply line 5 by line 6. The resulting amount will be a dollar amount.

Line 8 – Timely Filing Discount. If applicable, indicate the timely filing discount.

Line 9 – Net Tax. Subtract line 8 from line 7.

Line 10 – Penalty. If this report is filed late, penalties may be due. Enter the penalty amount due.

Line 11 – Interest. If this report is filed late, interest may be due. Enter the interest amount due.

Line 12 – Tax Due or Refund Claimed. Add lines 9 through 11.