Form
OTP-RM
State Form 57907
(12-26)

Indiana Department of Revenue
Other Tobacco Products 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	Purchases of untaxed product	1A							
2	Receipts - Out of State Customer Returns	1C - OOS and 1B - OOS							
3	**Gross Taxable Transactions** (add lines 1 through 2)								
Reductions									
4	Exports - Out of State Customer Sales	2C - OOS and 2B - OOS							
5	Returns to Manufacturer	2D							
6a	Native	2C minus 1C - Native - IN							
6b	Military, Government, or Other Exempt Transactions	2C minus 1C - Government - IN							
7	**Total Subtractions** (add lines 4 through 6)								
8	**Net Taxable Amount** (line 3 less line 7)								
9	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
10	Tax Amount (line 8 times line 9)								

Totals		
11	Less Timely Filing Discount (if applicable)	
12	Net Tax (line 10 less line 11)	
13	Penalty	
14	Interest	
15	**Tax Due or Refund Claimed**	
16	All Indiana purchases of tax paid tobacco products (required informational only)	

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 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

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 – Purchases of Untaxed Product. Enter the total Extended Taxable Amount, as reflected on the Uniform Tobacco Schedules (UTTSs) for Schedule Code "1A", for tobacco received from Tax Jurisdictions outside the reporting state (Tax Jurisdictions that are not "IN").

Line 2 – Receipts - Out of State Customer Returns. Enter the total Extended Taxable Amount, as reflected on the UTTSs for Schedule Code "1B" and "1C" for tobacco received by the Taxpayer. Amounts should include only tobacco received from Tax Jurisdictions outside the reporting state (Tax Jurisdictions that are not "IN").

Line 3 – Gross Taxable Transactions. Add lines 1 and 2 by State Description Code.

Line 4 – Exports - Out of State Customer Sales. Enter the total Extended Taxable Amount as reflected on the UTTSs for Schedule Codes "2B" and "2C" for tobacco disbursed to Tax Jurisdictions outside the reporting state (Tax Jurisdictions that are not "IN").

Line 5 – Returns to Manufacturer. Enter the total Extended Taxable Amount, as reflected on the UTTSs for Schedule Codes "2D", for tobacco disbursed to Type of Customer "Manufacturer" in Tax Jurisdictions outside the reporting state (Tax Jurisdictions that are not "IN").

Line 6a – Native. If applicable, enter the total Extended Taxable Amount, as reflected on the UTTSs for Schedule Code "2C", minus the total Extended Taxable Amount reflected on the UTTSs for Schedule Code "1C" for tobacco received by or disbursed to sole Type of Customer "Native" within the reporting state ("IN").

Line 6b – Military, Government, or Other Exempt Transactions. If applicable, enter the total Extended Taxable Amount, as reflected on the UTTSs, as reflected on the UTTSs for Schedule Code "2C", minus the total Extended Taxable Amount reflected on the UTTSs for Schedule Code "1C" for tobacco received or disbursed to solely Type of Customer "Military" or "Government" within the reporting state ("IN").

Line 7 – Total Subtractions. Add lines 4,through 6b by State Description Code.

Line 8 – Net Taxable Amount. Subtract line 7 from line 3 by State Description Code. Note that these amounts may be value ($), a number of units, or a weight/volume depending on the State Description Code requirement.

Line 9 – Tax Rate By State Description.

Line 10 – Tax Amount. Multiply line 8 by line 9. The resulting amount will be a dollar amount.

Line 11 – Less Timely Filing Discount. If applicable, indicate the timely filing discount.

Line 12 – Net Tax. Subtract line 11 from line 10.

Line 13 – Penalty. If the report is filed late, penalties may be due. Enter the amount due.

Line 14 – Interest. If the report is filed late, interest may be due. Enter the amount due.

Line 15 – Tax Due or Refund Claimed. Add lines 12 through 14. The amount paid by the Taxpayer to the reporting state with this report should equal this amount.

Line 16 – All Indiana Purchases of Tax-paid Tobacco Products (Required Informational Only). Enter the total Extended Taxable Amount as reflected on the UTTSs for Schedule Code "1B" (OTP received from a person other than a manufacturer or first importer) for tax-paid tobacco received within the reporting state ("IN") by the Taxpayer during the reporting period.