



## State of New Jersey

DEPARTMENT OF THE TREASURY  
DIVISION OF TAXATION  
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### **TOBACCO AND NICOTINE PRODUCTS WHOLESALE SALES AND USE TAX NOTICE**

P.L. 2018, c. 50, signed into law on July 1, 2018, amended the Tobacco and Nicotine Products Wholesale Sales and Use Tax Act (N.J.S.A. 54:40B-1 et seq.). The amendments impose a \$0.10 per fluid milliliter tax on sales of liquid nicotine.

#### **Registration Requirements**

Enclosed is a copy of the new Tobacco and Nicotine Products Tax Registration Package. Any business that sells tobacco or nicotine products (excluding cigarettes) that is not registered for the Tobacco and Nicotine Products Tax must now register.

Form TPT-R must be completed and submitted to the New Jersey Division of Taxation. If your application is approved, then the Division of Taxation will send you a Tobacco and Nicotine Products Certificate of Authority which will allow you to sell tobacco and nicotine products.

There is no fee for a Tobacco and Nicotine Products Certificate of Authority. However, a separate Certificate of Authority is required for each place of business that you operate. You must provide all of the information requested on the application. Failure to complete the registration form properly may result in a delay in processing or a rejection of your application. You may be required to post a surety bond to ensure the payment of taxes in order to obtain your Certificate of Authority.

If you fail to register for the tax and follow all laws governing the tax then you may be subject to fines or other penalties, including the seizure of any untaxed tobacco products that you have in your possession.

## **Filing Requirements and Forms**

The Tobacco and Nicotine Products Tax Return, Form TPT-10, replaces Form TPT-20. All businesses that are registered for the Tobacco and Nicotine Products Tax are required to file the TPT-10.

Form TPT-10 must be filed monthly and is due on the 20<sup>th</sup> day of the month following the end of the prior month. On this return, you will be required to report information regarding the purchases and sales you made during the prior month. You also will be required to complete schedules and supply information concerning those purchases and sales.

Starting with the return due on October 20, 2018, we will not accept Form TPT-20 and anyone required to file a Tobacco Products Tax Return must file Form TPT-10.

## **Additional Information**

We recognize that the changes required are significant and some taxpayers may require additional information or assistance. We are working to make the transition as smooth as possible. Do not hesitate to send us an email at [Tobacco.tax@treas.nj.gov](mailto:Tobacco.tax@treas.nj.gov) if you require assistance or clarification with any part of the new Tobacco Products Law including liquid nicotine.