



State of New Jersey

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Tobacco and Nicotine Products Wholesale Sales and Use Tax Floor Stocks Tax Return Due Date Extension

The due date for the Tobacco and Nicotine Products Tax Floor Stocks Tax Return has been extended to **January 21, 2019**. The original due date of the floor stocks tax return was October 20, 2018 which was previously extended to December 20, 2018.

The tax is based on the inventory of all liquid nicotine that you had in your possession at the close of business on September 28, 2018 and must be reported on Form TPT-FL. The tax rate remains the same at \$0.10 per fluid milliliter.

Form TPT-FL is the Tobacco Products Tax Floor Stocks Tax Return that is required to be filed by all distributors, wholesalers, and retail dealers that are in possession of liquid nicotine.

Distributors, wholesalers, and retail dealers must:

- Take an inventory on the close of business on September 28, 2018;
- Report the liquid nicotine inventory on Form TPT-FL;
- Calculate the tax due at the rate of \$0.10 per fluid milliliter;
- File Form TPT-FL and remit the tax due by **January 21, 2019**.

If you need assistance or clarification with any part of the new Tobacco and Nicotine Products Tax Law, including liquid nicotine, please e-mail us at Tobacco.tax@treas.nj.gov.