## Tobacco Products Excise Quarterly Tax Return

### Quarter Reporting Period:
- January - March: due April 21, 2014
- April - June: due July 21, 2014
- July - September: due October 21, 2014
- October - December: due January 21, 2015

### TOBACCO PRODUCTS SUBJECT TO TAX DURING THE REPORT PERIOD

<table>
<thead>
<tr>
<th>Column A - PRODUCT TYPE</th>
<th>Column B - QUANTITY</th>
<th>Column C - TAX RATE</th>
<th>Column D - TAX (Multiply Column B by Column C)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Little Cigars</td>
<td></td>
<td>$0.125 per little cigar</td>
<td></td>
</tr>
<tr>
<td>2a. Chewing Tobacco</td>
<td></td>
<td>$0.75 per ounce</td>
<td></td>
</tr>
<tr>
<td>2b. Snuff</td>
<td></td>
<td>$0.75 per ounce</td>
<td></td>
</tr>
<tr>
<td>2c. Roll your own (RYO) Tobacco</td>
<td></td>
<td>$0.75 per ounce</td>
<td></td>
</tr>
<tr>
<td>2d. Hookah Tobacco</td>
<td></td>
<td>$0.75 per ounce</td>
<td></td>
</tr>
<tr>
<td>2e. Other tobacco products not listed above</td>
<td></td>
<td>$0.75 per ounce</td>
<td></td>
</tr>
<tr>
<td>DC Tax Due (Add Lines 1 - 2e in Column D)</td>
<td></td>
<td></td>
<td>00</td>
</tr>
<tr>
<td>Penalty - 5% per month with a maximum of 25% (see instructions)</td>
<td></td>
<td></td>
<td>00</td>
</tr>
<tr>
<td>Interest - 10% per year (see instructions)</td>
<td></td>
<td></td>
<td>00</td>
</tr>
<tr>
<td>Total DC Tax Due</td>
<td></td>
<td></td>
<td>00</td>
</tr>
</tbody>
</table>

### Will this payment come from an account outside of the U.S.?  
- Yes  
- No

Under penalties of law, I declare that this return is correct, to the best of my knowledge. Declaration of paid preparer is based on the information available to the preparer.

Signature

Title

Date

Contact person (Print name)  
Contact telephone number

Make your check or money order payable to DC Treasurer. Mail this form and payment to the:  
Office of Tax and Revenue  
Audit Division, Tobacco Tax Enforcement Unit  
PO Box 556  
Washington, DC 20044-0556
Use this form for quarters beginning on or after January 1, 2014

- Use the FR-1000Q, Tobacco Products Excise Quarterly Tax Return to report and pay tax for ‘little cigars’ and other tobacco products sold in the District during the reporting period.
- Any roll of tobacco that is called and packaged as cigarettes and is taxed via the purchase of District cigarette stamps **will not** be reported on Line 1 of the FR-1000Q.
- The following should be reported on the ‘little cigar’ line:
  - Any roll for smoking containing tobacco that weighs 4 pounds per thousand or less, wrapped in any substance except those wrapped entirely in whole tobacco leaf that do not have a filter; or
  - Any roll for smoking containing tobacco, wrapped in any substance however labeled or named, flavored or not, which because of its appearance, size, the type of tobacco used in the filter or its packaging, pricing, marketing, or labeling is likely to be offered to, purchased by or consumed by consumers as a cigarette.
- Other tobacco products are defined as any product containing tobacco that is intended or expected to be consumed other than as a cigarette (including ‘little cigar’, as defined above), cigar, premium cigar or pipe tobacco. A cigar is defined as any roll for smoking (other than a cigarette and little cigar, as defined above) made wholly or in part of tobacco and where the wrapper or cover of the roll is made of natural leaf tobacco or any substance containing tobacco. A premium cigar means any cigar with a retail cost of $2.00 or more or packaged unit of cigars averaging $2.00 or more per packaged cigar at retail.
- This return and the tax due must be filed no later than the 21st calendar day after the end of each calendar quarter. The due date for this form is the 21st day after the end of any quarter beginning after December 31, 2013. You are still required to file a return with the District of Columbia Office of Tax and Revenue (OTR) even if no tax is due for the reporting period.
- Each distributor must retain itemized invoices and any supporting documentation used to complete this form for five (5) years from the due date, or filing date of the report, whichever is later.
- **Penalties and Interest.** Failure to file a Tobacco Products Excise Quarterly Tax Return and make payments by the due dates will result in the imposition of penalty and interest. The penalty for failure to file a return on time or failure to pay any tax when due is an additional five (5) percent per month, not to exceed 25 percent of the tax due. The interest is computed from the due date of the return until the day the tax is paid. The rate is 10 percent per year compounded daily.
- **International ACH Transaction (IAT).** Electronic banking rules have changed. Your payment cannot be drawn on a foreign account, you must pay by money order (US Dollars) or credit card.
- **Payment to DC Treasurer.** Include a check or money order payable to the DC Treasurer with the completed return. Write the FEIN, and the specific quarterly payment on the check or money order. For example: FEIN and ‘2014 FR-1000Q 1st QTR’ on the payment. Make sure your check will clear or you will be charged a $65 fee if your payment is not honored by your financial institution.
- **Special Fee.** OTR charges a one-time fee to cover internal collection efforts. The fee assessed is 10% of the balance due. Payments received on OTR accounts subject to the fee are first applied to the fee, then to the penalty, interest and tax owed.
- **Signature.** Please sign and date your return.

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**General Instructions**

**Column B - QUANTITY**

Line 1 Enter the total quantity of little cigars sold in DC during the reporting period.

Line 2(a) - 2(d) Enter the total quantity of each product type from Column A sold in DC during the reporting period.

Line 2(e) Enter the total quantity of all other tobacco products not listed in Lines 2(a) - 2(d).

**Column C - TAX RATE**

Tax is imposed on the sale or possession of ‘little cigars’ at $0.125 per little cigar and tax is imposed on the sale or possession of other tobacco at $0.75 per ounce.

**Column D - TAX**

Enter the computed tax due by multiplying Column B by Column C, Tax Rate.

Line 3 Enter the total of Lines 1 through 2(e) in Column D, rounded to the nearest dollar.

Line 4 Penalty. Enter current year penalty due.

Line 5 Interest. Enter current interest due.

Line 6 Total DC Tax Due. Add Lines 3, 4 and 5.