

## ***Tobacco Tax Return (Manufacturer) Explanation***

### ***General***

The Tobacco Tax return should be completed by a registered (manufacturer) wholesaler responsible for remitting the tax based on taxable sales. The return should be filed with the Department of Finance no later than the 20<sup>th</sup> day of the month following the month for which the return is due (for thirteen (13) period filers, the return is due as set out in their filing schedule).

### ***Line 1 - Total Tax On Sales***

This is calculated on your “Manufacturer’s Monthly Tobacco Accountability Return” from Section B. 5 Total Tax on Sales.

### ***Line 2 - Total Tax On Own Use***

This is calculated on your “Manufacturer’s Monthly Tobacco Accountability Return” from Section C. 5 Total Tax on Own Use.

### ***Line 4 - Total Tax Due***

This is calculated by adding Line 1 and Line 2.

### ***Line 5 - Add Debit Balance / Subtract Credit Balance***

This will show your account balance as of the date of the last month end. Monies owed by you would show as a Debit Balance and monies owed to you would show as a Credit Balance.

### ***Line 7 - Total Amount Enclosed***

Enter the amount of payment that has been authorized for this return. It should normally be the net amount of Line 4 +/- Line 5.