



Lindsey M. Stepp
Commissioner

State of New Hampshire
Department of Revenue Administration

109 Pleasant Street
PO Box 3718
Concord, NH 03302-3718
(603) 230-5000
www.revenue.nh.gov



Ora M. LeMere
Assistant Commissioner



LA VAPOR WHOLESAL INC
8725 GOLDEN SPIKE LN
HOUSTON TX 77086-3265

Date: December 5, 2022
Letter ID: L0000592380
Tobacco License: 010054
Account Type: Tobacco Tax

Tobacco Tax License

EXPIRES JUNE 30, 2024

LICENSE NO. 010054

LOCATION:

8725 GOLDEN SPIKE LN
HOUSTON, TX 77086-3265

TOBACCO TAX LICENSE

Lindsey M. Stepp
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LICENSE TYPE:

Wholesaler

DATE ISSUED:

12/05/2022

This license **MUST BE POSTED IN A CONSPICUOUS PLACE** and is **NON-TRANSFERABLE**. This license is issued by the authority of RSA 78 and will expire on June 30, 2024.

TDD Access: Relay NH 1-800-735-2964

Individuals who need auxiliary aids for effective communication in programs and services of the Department of Revenue Administration are invited to make their needs and preferences known to the Department.

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NEW HAMPSHIRE TOBACCO TAX FILING REQUIREMENTS

It is the responsibility of all Tobacco Tax License holders to read, understand, and comply with the laws and rules relating to Tobacco Tax as set forth in RSA 78, N.H. Admin Rule Rev. 1000, RSA 541-C, and RSA 541-D. Failure to comply with provisions of RSA 78 may result in criminal charges as provided in RSA 21-J:39. RSA 78 and N.H. Admin Rule Rev. 1000 can be found at www.revenue.nh.gov.

All tobacco product manufacturers and wholesalers selling cigarettes, as defined in RSA 541-C:2, IV, to consumers (whether directly, or through a distributor, retailer, or similar intermediary or intermediaries) in the State of New Hampshire must comply with the requirements of the Attorney General's Office for purposes of the Master Settlement Agreement as outlined in RSA 541-C & D. Contact the Attorney General's Office at (603) 271-3641 or visit www.doj.nh.gov/consumer/tobacco for more information.

NON-RESIDENT WHOLESALER FILING REQUIREMENTS

As a licensed non-resident NH Tobacco Wholesaler, you are required to file the following forms with the Department:

1. Form DP-151 (Wholesaler's Other Tobacco Products Tax Return)

- Filed by all wholesalers.
- Due on or before the 15th day of the month following the end of the reporting period.
- Required to file even if there are zero tobacco sales for the month.
- Quarterly filings must be pre-approved by the Department in writing.
- Returns should be filed online at **www.revenue.nh.gov/gtc**.
- Paper returns can be mailed to the Department.

2. Form AU-201 (Non-Resident Wholesaler Cigarette Tax Report)

- Filed by all wholesalers whose physical business address is located outside of New Hampshire.
- Due date is on or before the 30th day following the end of the wholesaler's regular accounting quarter.
- Filed quarterly even if you have zero sales or do not sell cigarettes or RYO (Roll-Your-Own) tobacco.
- Reports should be filed online at **www.revenue.nh.gov/gtc**.
- Paper reports can be mailed to the Department.

3. Wholesaler/Distributor Non-Participating Manufacturer Reporting Form (Department of Justice)

- Filed by all wholesalers.
- Due the 20th of the following month after each reporting quarter.
- Must be filed even if there are zero NPM cigarettes sold into NH. Make a notation to that effect.
- Reports can be emailed to the Department of Justice: tobacco@doj.nh.gov
- Originals must still be mailed:
State of New Hampshire
Office of the Attorney General
Consumer Protection and Antitrust Bureau
Tobacco Enforcement
33 Capital Street
Concord, NH 03301-6397
Attn: Edward R. Sisson, Esq.

All forms can be found: www.revenue.nh.gov or www.doj.nh.gov/consumer/tobacco.

If you have any questions regarding this correspondence, contact the Department between the hours of 8:00 AM and 4:30 PM, Monday through Friday.

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