INSTRUCTIONS FOR COMPLETING FLOOR TAX RETURNS FOR

The Nicotine Products Floor Tax for both Retail Dealers and Distributors

Both the **"OTP Floor-Dealer"** and the **"OTP Floor-Distributor"** tax returns should only be used to report the inventory of **nicotine products** as of **October 1, 2025.**

Both the **"OTP Floor-Dealer"** and the **"OTP Floor-Distributor"** tax returns must be filed and tax paid on the Division of Taxation's Taxpayer Portal (taxportal.ri.gov) and submitted on or before **October 16, 2025.** When you file and pay on the Portal, the "postmark date" of your transaction is set (without delay) to the current date.

Before You Begin - Documents You Will Need to Complete the OTP Floor Tax Returns:

Dealers and Distributors with nicotine products in their inventory as of October 1, 2025, are required to maintain records on the premises and these records must be available for inspection by the Division upon request. You will need these records (for example, sales and purchase invoices) to calculate the floor tax due on nicotine products and to complete the OTP Floor Tax schedule for nicotine products only. Information required from the invoices include:

- Invoice date and number
- Vendor/customer name and address
- Description of the nicotine products
- Total wholesale cost amount of each invoice

To Begin: Understanding the OTP Floor Tax Return for Dealers and Distributors

Return Header Tab:

Before you begin with the Schedules, click on the **Return Header** tab to verify that you are filing for the correct Account ID and Location Address. This information was sent to you with the ***"Notice: to All Rhode Island CTE Dealers"*** and ***"Notice: to All Rhode Island CTE Distributors"*** at the beginning of September 2025.

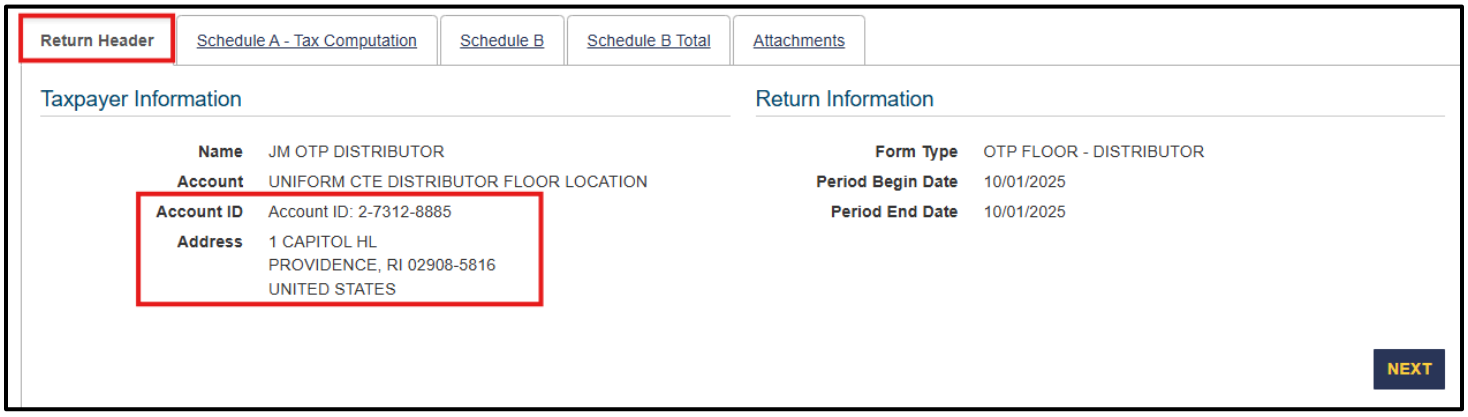

Figure 1: Return Header tab: Verify Account ID and Location address

Both OTP Floor Tax returns are comprised of three (3) key Schedules represented by a "tab" on the form. **Schedule B** has an associated **"Total"** tab. On the Schedule B tab, you enter the details from the sales and purchase invoices of **nicotine products (only)** that you have kept in your records. Once you have completed Schedule B, total the dollar amounts and enter that total on the **Schedule B Total** tab.

Schedule A-Tax Computation:

This tab is the first page presented on the **OTP Floor** return. You will need the total **Wholesale Cost($)** from Schedule B before you complete Line #1.

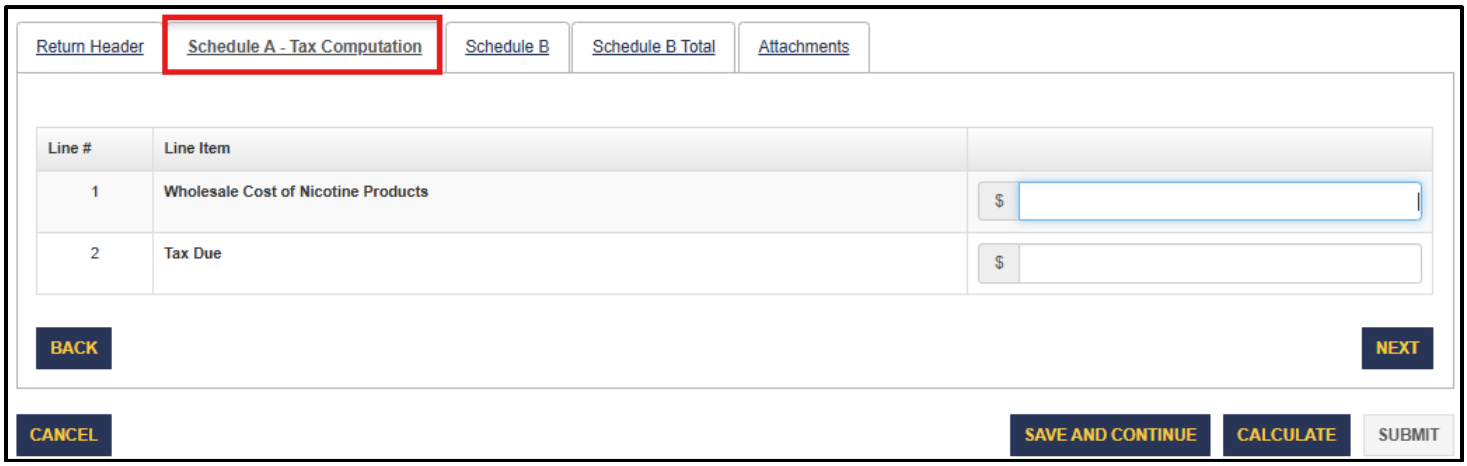

Figure 2: Schedule A – Tax Computation

Schedule B--Summary of Nicotine Products:

Using your mouse, click on the Schedule B tab**. NOTE: Read the title of the Schedule B. You are to enter information for Nicotine Products only.**

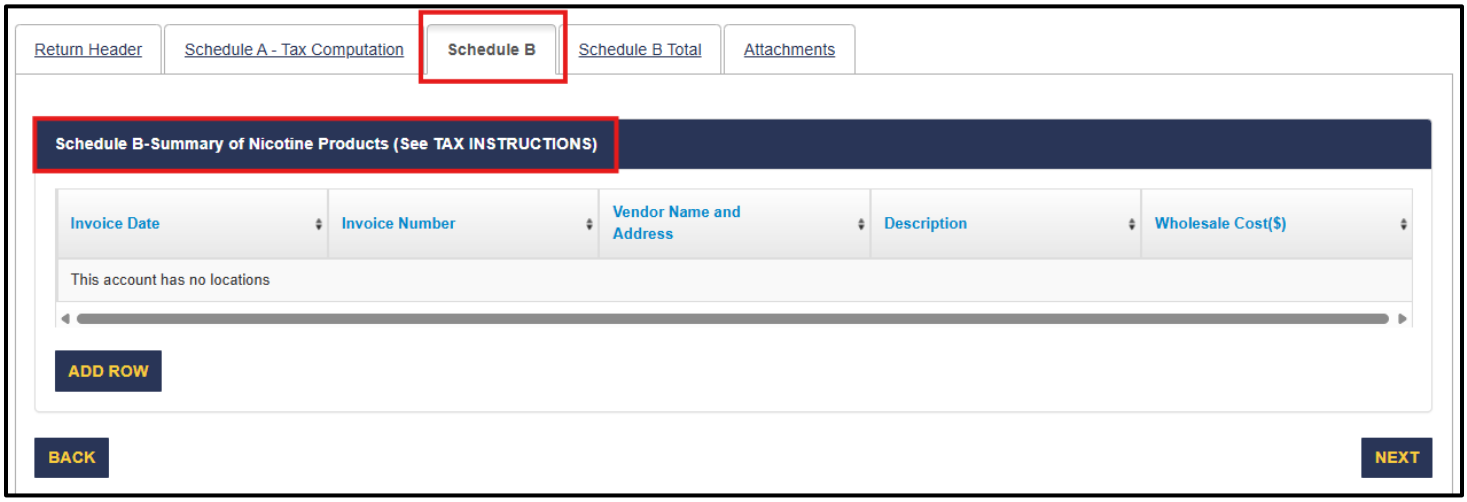

Figure 3: Blank Schedule B

Schedule B-Adding a New Invoice:

To begin a new invoice, click the **ADD ROW** button. The Portal will present a new row with no information in the columns for you to enter information.

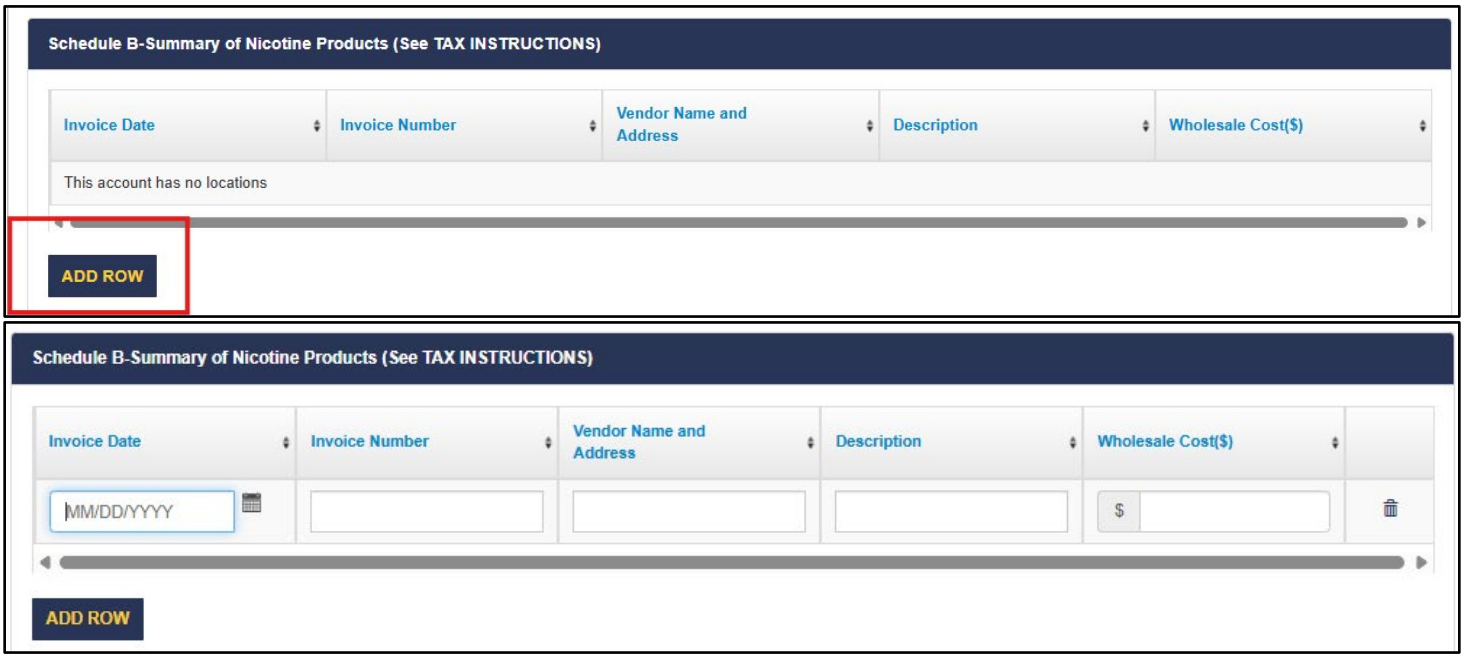

Figure 4: Schedule After Adding a Row

Suggestions for Entering Data in the Schedules:

1. Complete the entire row (moving left to right) before adding a new row.
2. To move from box to box, use either your mouse (click in each box), or use the <TAB> key on your keyboard to hop from box to box.
3. For the Invoice Date, enter it in 'mmddyyyy' format and the Portal will add the slashes (/) between the numbers.
4. No need to enter a dollar ($) sign before a dollar amount and **DO NOT** round the amount. Enter an accurate amount including the part of the dollar (cents). Do not enter negative numbers.

Adding More Invoices:

Continue to use the **ADD ROW** button to enter more invoices.

SAVE AND CONTINUE: **VERY IMPORTANT!**

To protect the confidentiality of your tax data, the Portal will "time out" and bring you back to the Login page if you are not actively saving your information. When adding multiple rows of invoice data on a schedule, it is VERY important that you occasionally click on the **SAVE AND CONTINUE** button. It is recommended that after the 5th row is entered, or any time you stop entering the data, click **SAVE AND CONTINUE** to protect your work. You may click **SAVE AND CONTINUE** as many times as you need to, but you must remain within the tax return page.

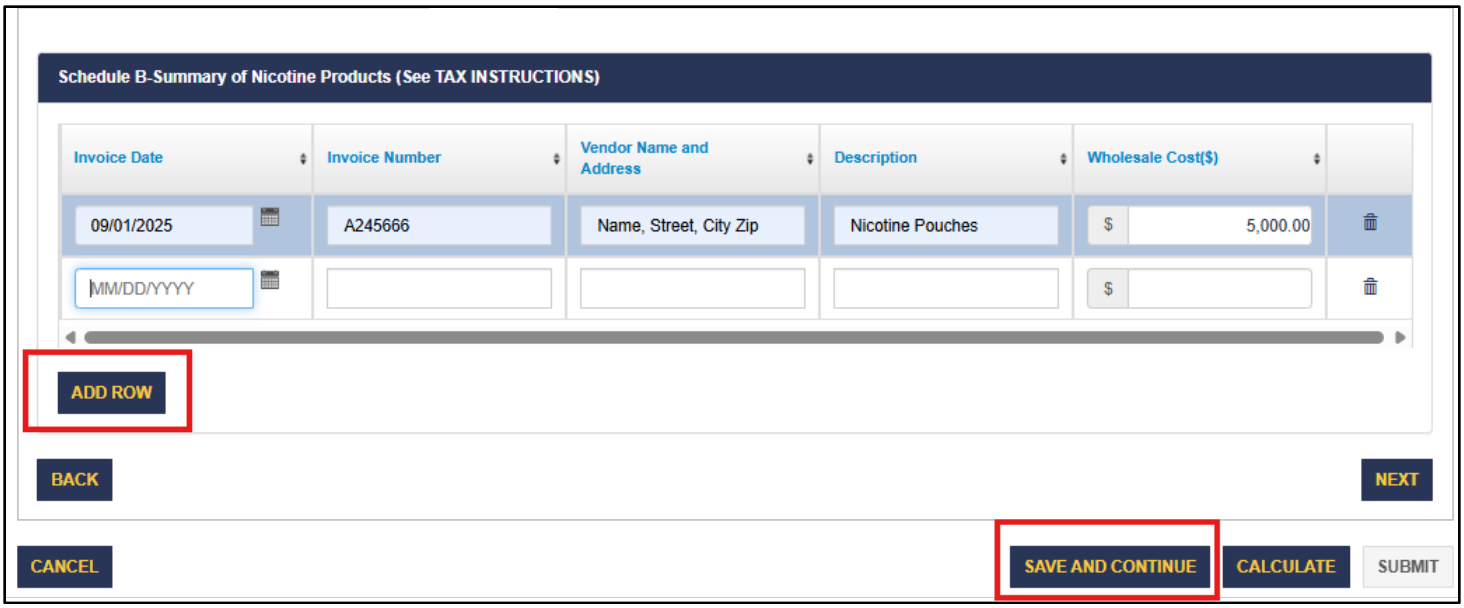

Figure 5: Adding a New Invoice and Save and Continue Button

Submit Invoice Information Using the Attachments Feature:

There are times when it is not efficient or practical to enter numerous rows on Schedule B. If you have more than ten (10) invoices to enter, you may choose to add a document summarizing all purchases or sales. On **Schedule B**, you will use the words "See Attachment" in place of invoice information (see Figure 6 below).

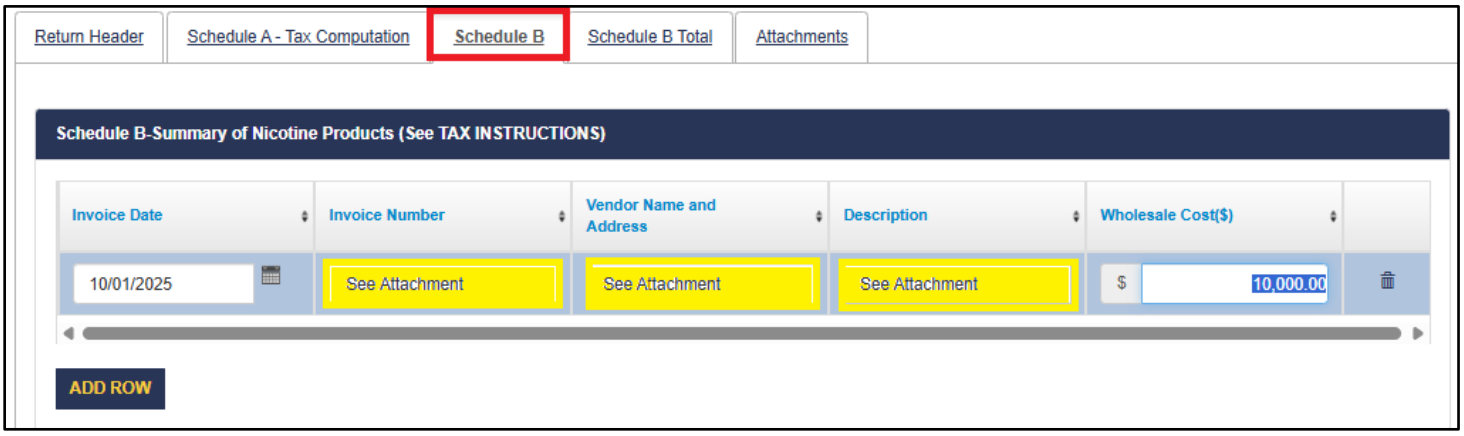

Figure 6: Create a Summary Row for an Attachment

Click on Schedule B and add one (1) row.

1. Columns and values:
    a. Invoice Date: 10/1/2025 (this is the filing period)
    b. Invoice Number: *See Attachment*
    c. Vendor Name and Address: *See Attachment*
    d. Description: *See Attachment*
2. Wholesale Cost($):
    a. Calculate the **grand total dollar amount** from all your invoices of the Wholesale Cost of all nicotine products in inventory. Enter this dollar amount in this box.
3. Click on the **Attachments** tab.

The Attachments Tab:

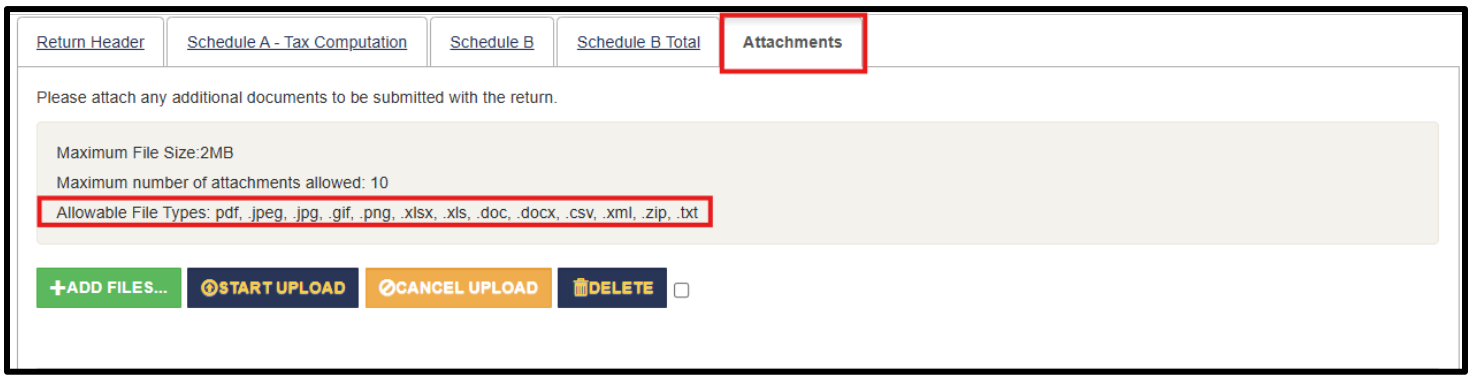

Figure 7: The Attachments Tab

How to Upload the Document:

1. Read the **Allowable File Types**.
2. Select **ADD FILES** button.
3. Select a document from your computer.
4. **Select START or START UPLOAD**.
5. Attachment Type = **Return Filing Documentation** (it is important that you choose this type).
6. Continue in the same manner to add additional documents.
7. Click **SAVE AND CONTINUE**.

Figure 8: Add Files and Start Upload

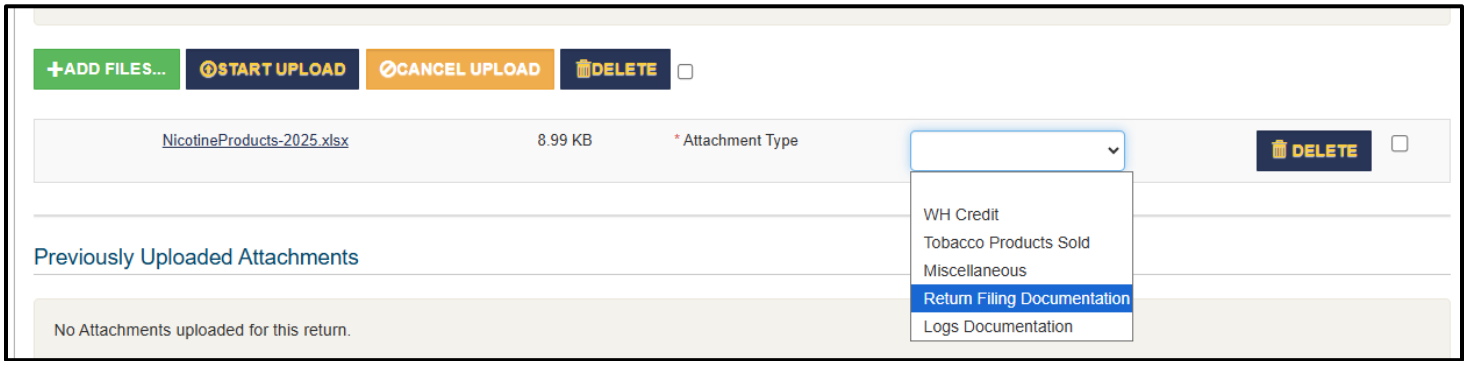

Figure 8a: Select Attachment Type-Return Filing Documentation

Completing the OTP Floor Return --Schedule A-Tax Computation Tab:

Once you have calculated your total *Wholesale Cost for nicotine products* from **Schedule B:**

1) Enter that amount on Line #1 of **Schedule A-Tax Computation** tab,
2) Click the **CALCULATE** button

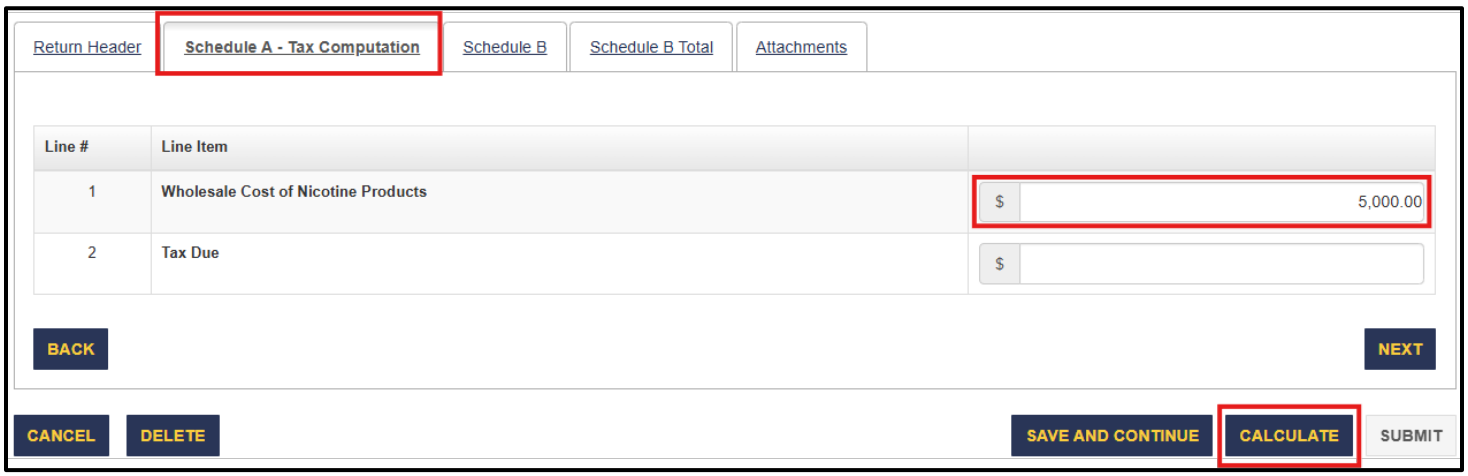

Figure 9: Entering the Wholesale Cost of Nicotine Products

Once you have completed **Schedule B** and have entered the *Wholesale Cost of Nicotine Products* on **Schedule A**, click the **CALCULATE** button. The Portal will automatically calculate the Tax Due (Line #2) on the **Schedule A-Tax Computation** tab and complete the **Schedule B Total** tab.

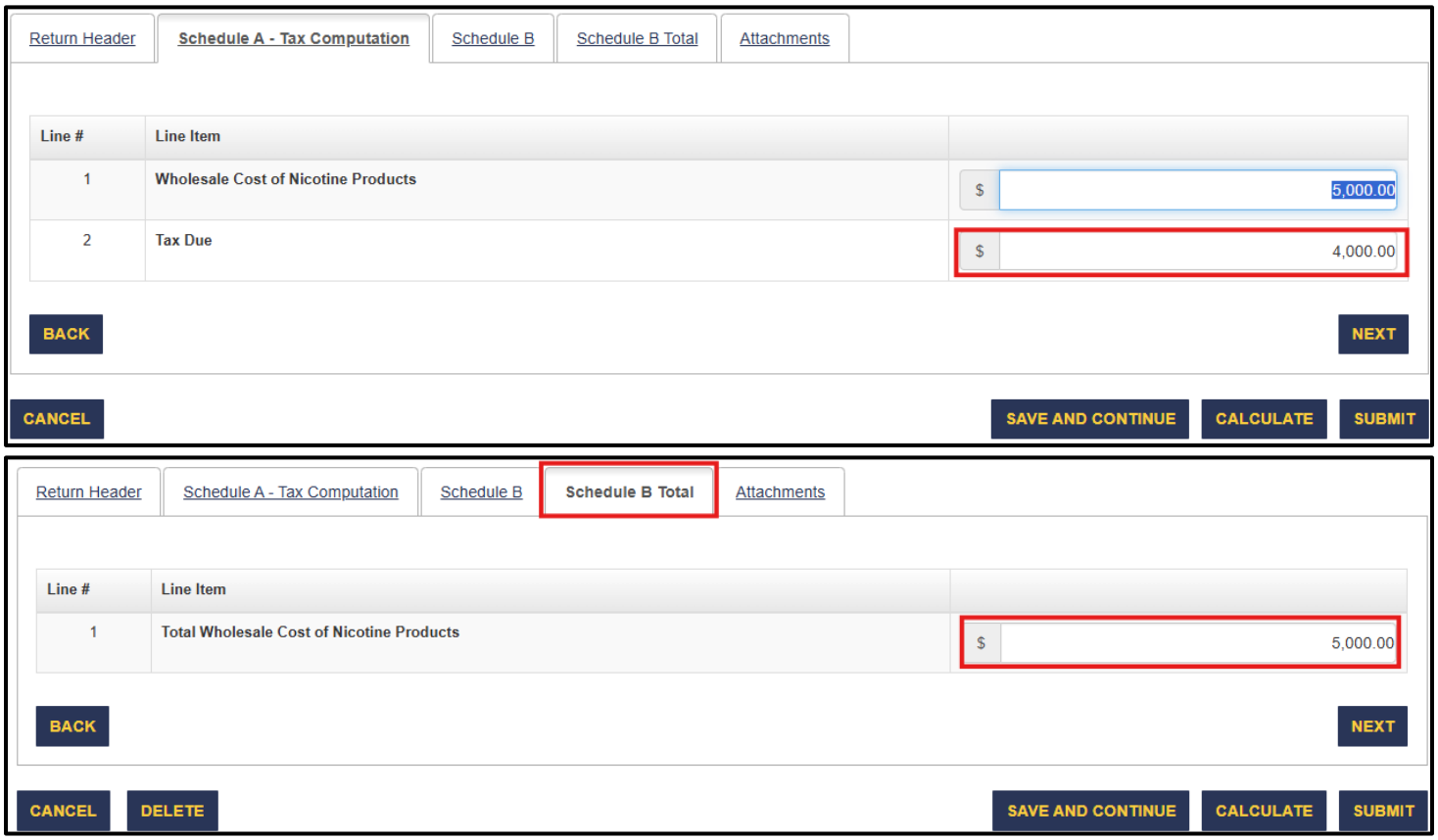

Figure 10: Portal Calculates Tax Due and Schedule B Total Tab Automatically

Submitting the OTP Floor Return to the Division of Taxation:

SUBMIT: VERY IMPORTANT!

This button begins the process of filing (submitting) your **OTP Floor** return with the Division of Taxation. The **SUBMIT** button is not available until you CALCULATE your return. Failure to submit your return may result in interest and penalties. In addition, this button generates a "postmark date" proving your return was filed on time.

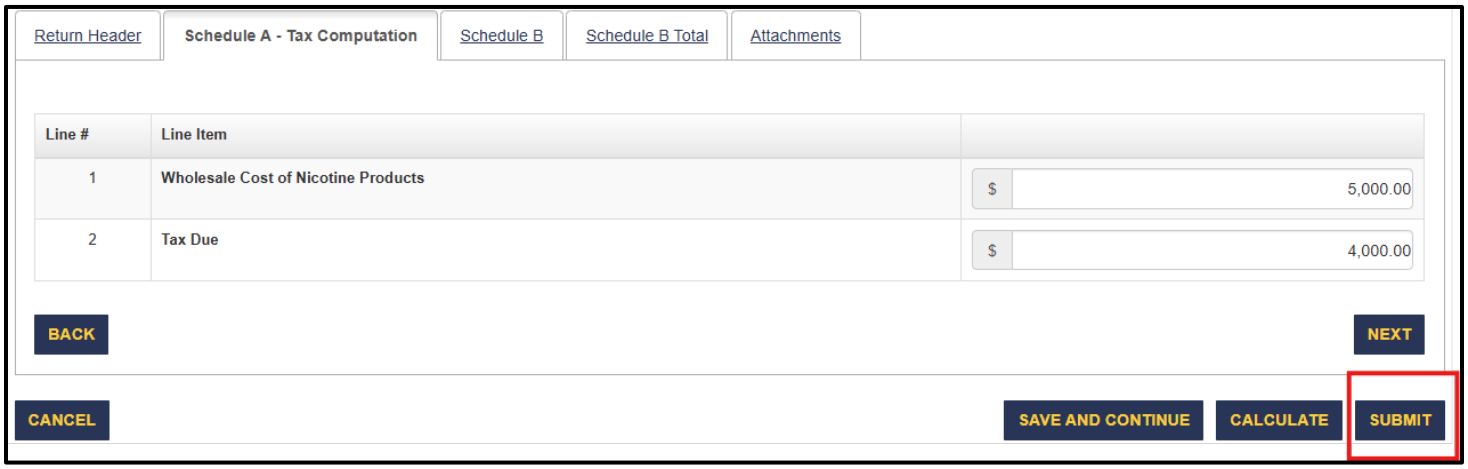

Figure 11: Submitting/Filing the OTP Floor Return

The **Summary Information** page displays the Total Tax and forecasted interest amounts, if applicable.

1. If the *Total Tax* amount does not match what your records indicate, you have an opportunity to go back to the return by clicking the **BACK** button and reviewing/correcting the data and calculating and submitting again.

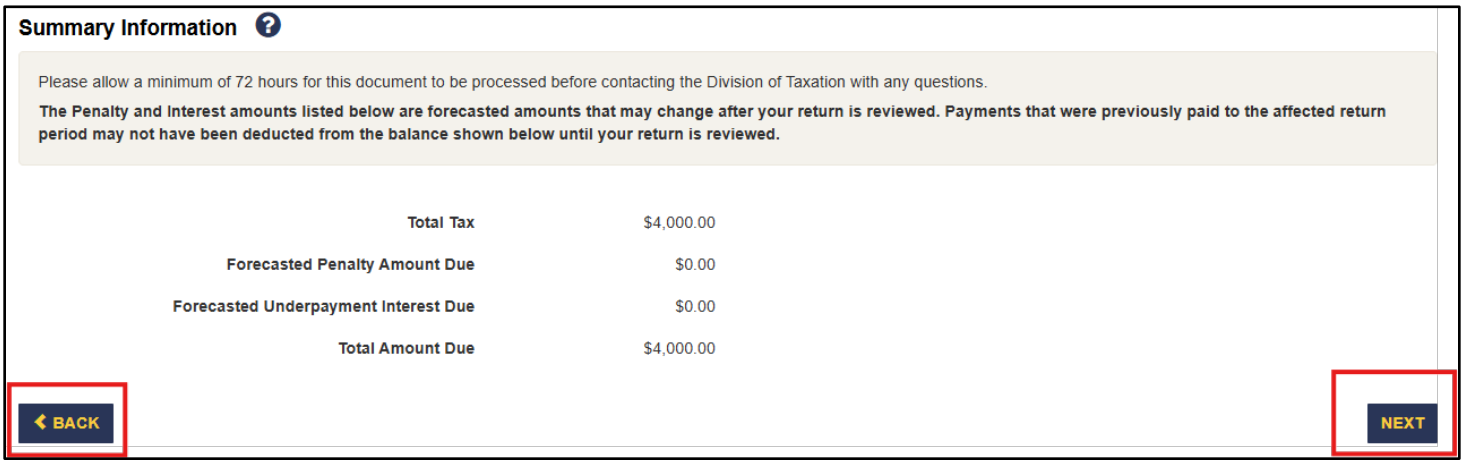

Figure 12: Tax Summary Information

2. Click on the **NEXT** button.
3. On the **Electronic Signature** page click **YES** button
    a. The **Enter Tax Return – Confirmation** page provides you with a **confirmation number**. This number will help the Division of Taxation track your return and payment should there be any discrepancies.

4. To make a payment, you must click the **MAKE A PAYMENT NOW** button. This will take you to pages where you will enter your bank account information and schedule the payment.

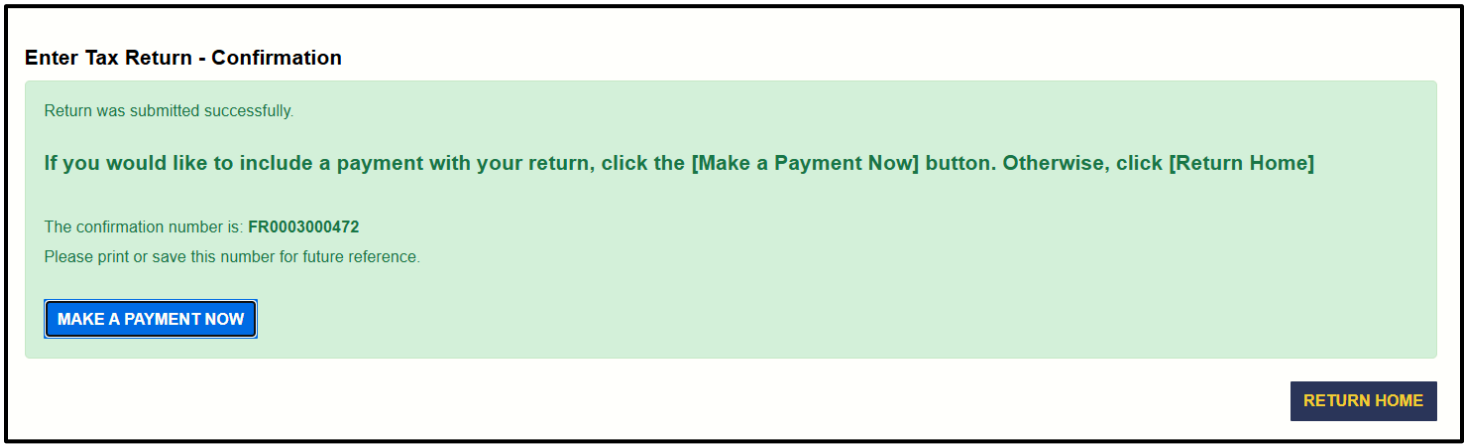

Figure 13: Successfully Submitted-Confirmation Number

Make A Payment:

To make a payment you will need the Bank Routing Number and Bank Account Number of your institution to complete this process.

1. If you want to pay a portion of the Total Amount Due, then enter the dollar amount in Payment Amount. Otherwise, click the checkbox near *"Check here to pay total outstanding balance".*
2. ACH DEBIT is the only available Payment Method.
3. Click the **NEXT** button.

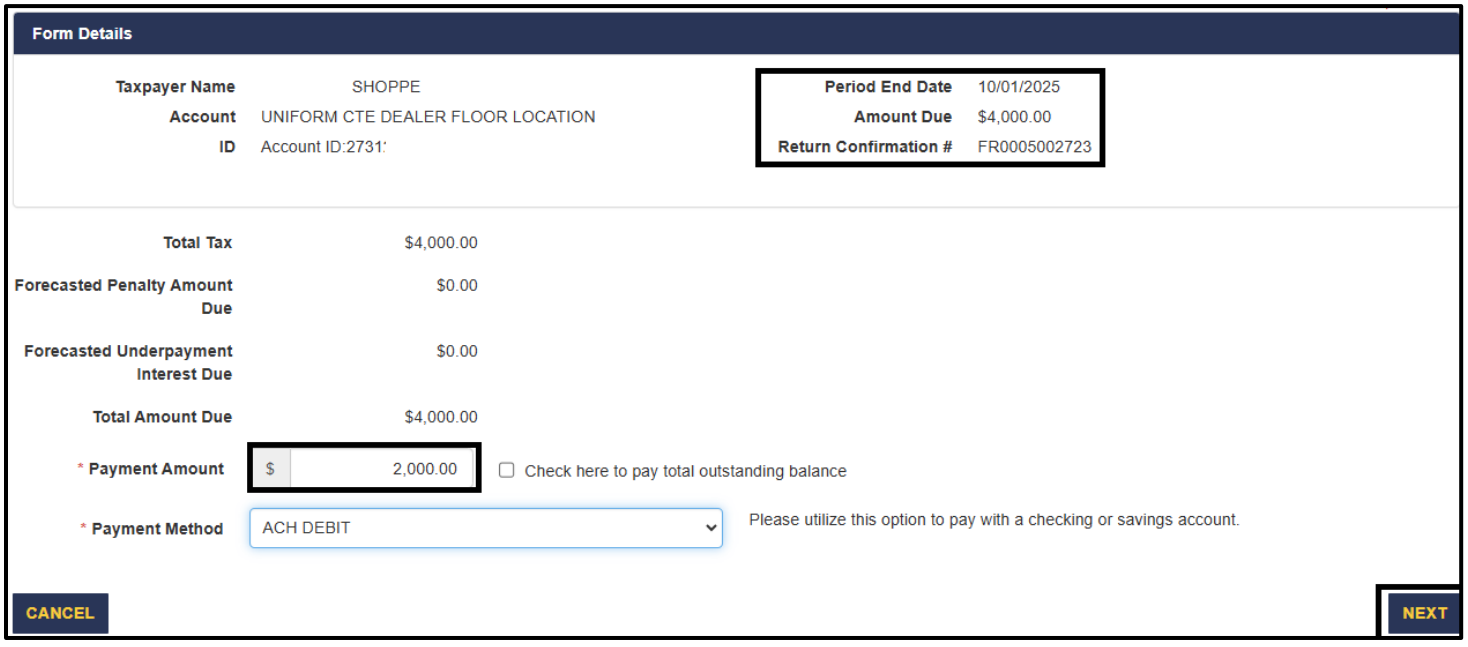

Figure 14: Make a Payment

Bank Account Information:

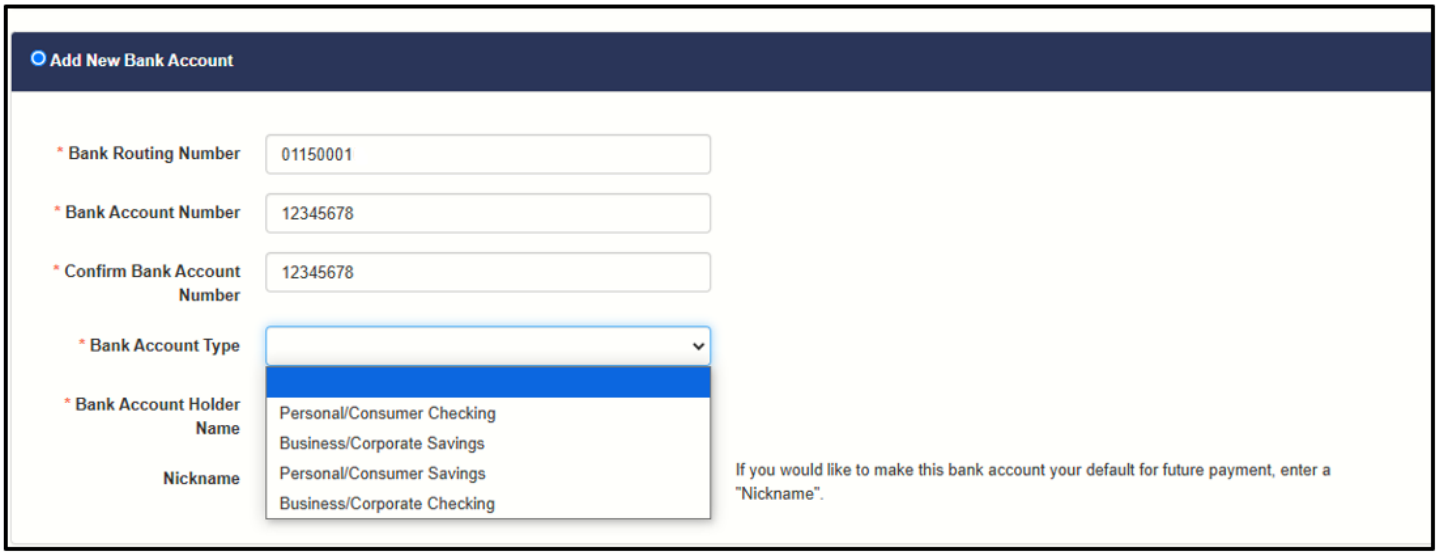

Figure 15: Bank Account Information

Scheduling the Payment:

1. The Portal automatically sets the date of your payment to the current date. You may choose to schedule a payment at a future date, but make sure not to set it to a date after the OTP Floor filing/payment due date (October 16, 2025).
2. You must click the checkbox to authorize the withdrawal of funds.
3. Click **SUBMIT** to finish the process.

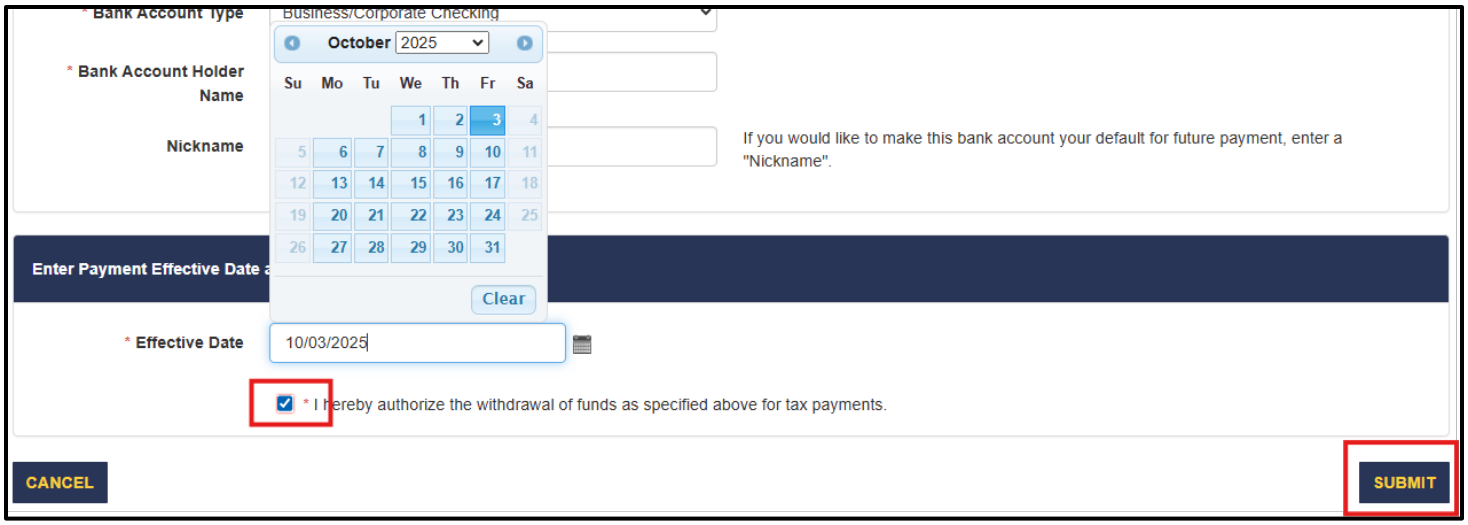

Figure 16: Scheduling and Authorizing Payment

Confirming the Payment:

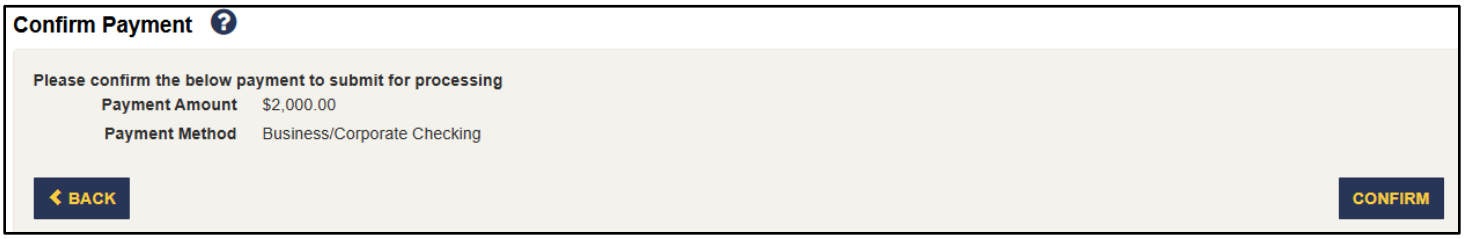

Figure 17: Payment Confirmation

Once the payment has been confirmed, the Payment Confirmation page will appear. ***Important data:***

1. Confirmation#: Keep this number in your records to prove you successfully filed on the Portal.
2. Transaction Date and Time: This is your "postmark" date to prove you filed and paid on time.

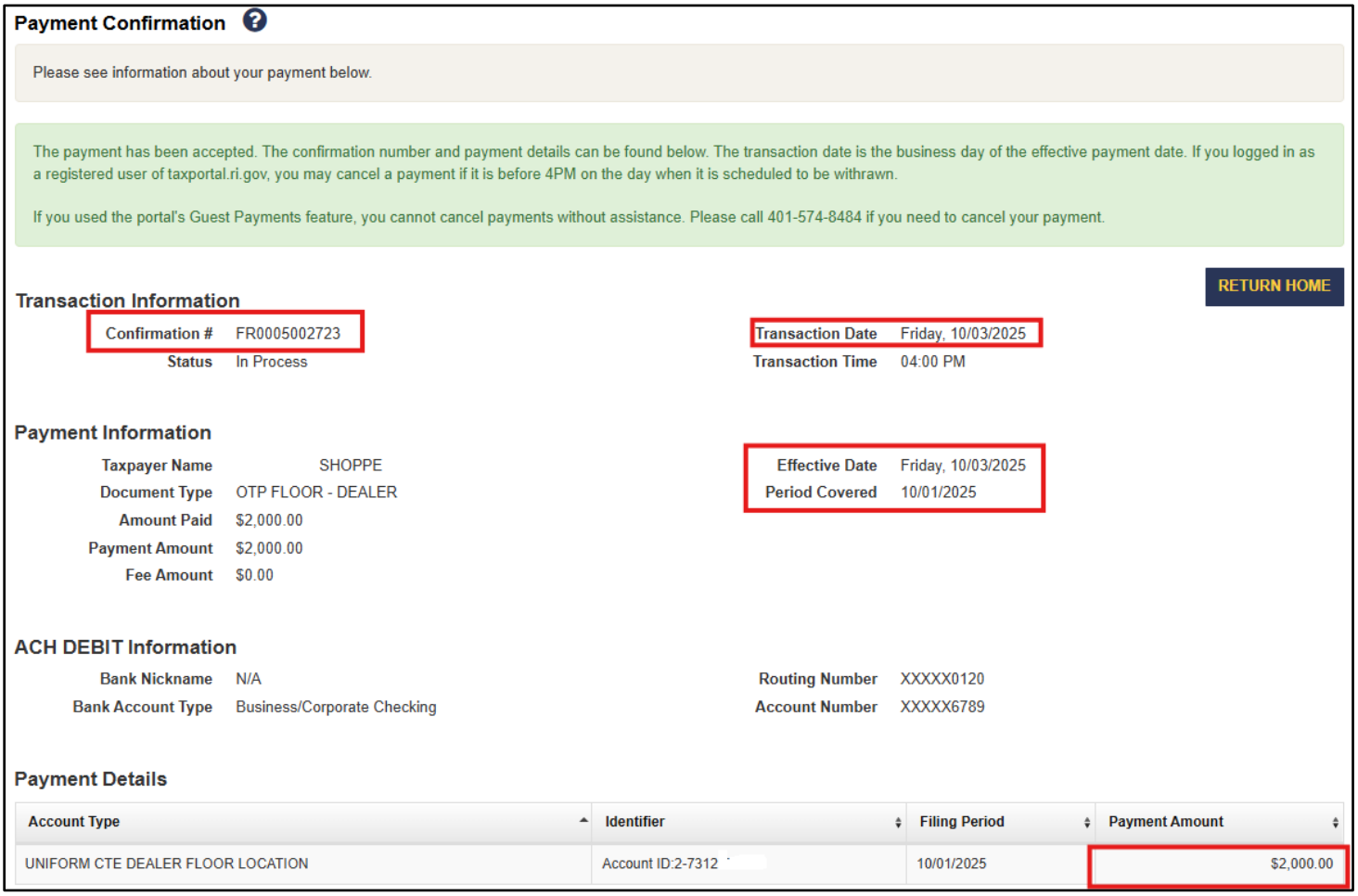

Figure 18: Submission Information

Need Help? Contacts:

Questions on how to use the Portal
Phone: (401) 574-8484
Email: tax.portal@tax.ri.gov

Questions about the OTP Floor Tax for Nicotine Products
Phone: (401) 574-8955
Email: tax.excise@tax.ri.gov