

Bulletin

Comptroller of Maryland • Alcohol and Tobacco Tax Bureau • Goldstein Treasury Building
P.O. Box 2999 • Annapolis, Maryland 21404-2999 • Telephone: 410-260-7314 • Fax: 410-974-3201
Web Site: <http://compnet.comp.state.md.us/red/>

TT-51

April 23, 2007

To: Wholesalers and Retailers of Other Tobacco Products (OTP)

Subject: Other Tobacco Products Pricing Survey

Under Maryland Regulation 03.02.02.08, the OTP tax factors which apply to retailers and consumers must be determined by the Comptroller on the basis of an analysis of average markups of OTP at the wholesale and retail levels. The goal of the factor is to approximate the same tax liability, when the tax is remitted by a retailer or consumer, as if it were remitted by the wholesaler.

Your cooperation is requested in completing the attached survey which is designed to assist us, and will be used solely for the purpose of arriving at reasonable retail and consumer factors. **Completed survey forms should be returned to this office no later than May 31, 2007.**

Questions concerning this survey or its purpose can be directed to Linda Bates at (410) 260-7312.

John R. Horney
Acting Director

Attachment



**KINDLY COMPLETE AND RETURN THIS
Other Tobacco Products (OTP) Markup Survey to:**

**DUE DATE:
May 31, 2007**

**Alcohol and Tobacco Tax Bureau
P.O. Box 2999
Annapolis, MD 21404-2999**

Date Survey is Being Completed: _____

Name of Person Completing Form: _____

Phone Number of Person Completing Form: _____

Type of Business:

(Select One) OTP Manufacturer OTP Wholesaler OTP Retailer

Do you sell OTP in the State of Maryland? Yes No (If "No" do not complete the survey.)

Product Type	Percent of Total OTP Sales	Gross Margin or Percent of Markup
Cigars		
Pipe Tobacco		
Snuff & Chewing Tobacco		
Roll-Your-Own		

Under Maryland Regulation 03.02.02.08, the tax factors which apply to retailers and consumers must be determined by the Comptroller on the basis of an analysis of average markups of OTP at the wholesale and retail levels in order to approximate the same tax liability as if the OTP tax were remitted by the wholesaler. The information collected will be used for analysis purposes only.

Thank you for your assistance in completing this survey. Should you have any questions regarding the above OTP survey, contact us at the number indicated below.

Comptroller of Maryland
Regulatory and Enforcement Division
The Alcohol and Tobacco Tax Bureau
Phone: 410-260-7314
Fax: 410-974-3201