



STATE OF CONNECTICUT
DEPARTMENT OF REVENUE SERVICES **AN 2005(7)**

25 Sigourney Street
Hartford CT 06106-5032

ANNOUNCEMENT

Annual Revision of Form TPM-1

Purpose: This Announcement publicizes the March 2005 revision of **Form TPM-1, Certificate of Compliance by Nonparticipating Manufacturer**, and discusses its required use by nonparticipating tobacco products manufacturers.

Effective Date: Upon issuance.

Statutory Authority: Conn. Gen. Stat. §§4-28h to 4-28j, inclusive.

March 2005 Revision of Form TPM-1: The Department of Revenue Services (DRS) revises **Form TPM-1** annually to specify the amount, as adjusted for inflation, required to be placed into a qualified escrow fund by each nonparticipating manufacturer. With respect to cigarettes sold to consumers within Connecticut, whether directly or through a distributor, retailer, or similar intermediary or intermediaries, during calendar year 2004, a nonparticipating manufacturer must use the **March 2005 revision of Form TPM-1** (and not any of the earlier versions of **Form TPM-1**). (Rev. 03/05) appears in the upper left hand corner of the March 2005 revision of **Form TPM-1**.

DRS will mail the March 2005 revision of **Form TPM-1** to each nonparticipating manufacturer whose cigarettes were reported by stampers to have been sold to consumers within Connecticut, whether directly or through a distributor, retailer, or similar intermediary or intermediaries, during calendar year 2004. The failure to receive **Form TPM-1** does not excuse a nonparticipating manufacturer from filing the form. Each nonparticipating manufacturer must file **Form TPM-1**, a copy of the escrow agreement signed by the nonparticipating manufacturer and the financial institution, and **Form TPM-3, 2004 Brand**

Families Unit Sales Schedule, on or before **April 30, 2005**, at the following address:

Office of the Attorney General
State of Connecticut
Finance Department
PO Box 120
55 Elm Street
Hartford CT 06141-0120

Inflation Adjustment for Amounts to Be Placed Into Qualified Escrow Fund by Nonparticipating Manufacturer on or Before April 15, 2005: With respect to a nonparticipating manufacturer whose cigarettes are sold to consumers within Connecticut, whether directly or through a distributor, retailer, or similar intermediary or intermediaries, during calendar year 2004, the amount of **\$.0201300** per cigarette sold must be placed into a qualified escrow fund by the nonparticipating manufacturer on or before **April 15, 2005**.

Effect on Other Documents: Special Notice 2001(1) is modified and superseded.

Effect of This Document: Announcements alert taxpayers to new developments (other than newly enacted or amended Connecticut or federal laws or newly released judicial decisions), including new administrative positions, policies, or practices.

For More Information on the Required Annual Escrows: For more information on the annual escrows that are required to be made by nonparticipating manufacturers under Conn. Gen. Stat. §§4-28h to 4-28j, inclusive, call the office of the Attorney General, at **860-808-5270** during business hours, 8:00 a.m. to 5:00 p.m., Monday through Friday; or write to:

Office of the Attorney General
State of Connecticut
Finance Department
PO Box 120
55 Elm Street
Hartford CT 06141-0120

For Further Information: Call DRS during business hours, Monday through Friday:

- **1-800-382-9463** (in-state), or
- **860-297-5962** (from anywhere)

TTY, TDD, and Text Telephone users only may transmit inquiries anytime by calling 860-297-4911.

Forms and Publications: Forms and publications are available anytime by:

- **Internet:** Preview and download forms and publications from the DRS Web site at **www.ct.gov/DRS**
 - **DRS TAX-FAX:** Call **860-297-5698** from the handset attached to your fax machine and select from the menu. Only forms (not publications) are available through TAX-FAX.
 - **Telephone:** Call **860-297-4753** (from anywhere), or **1-800-382-9463** (in-state) and select **Option 2** from a touch-tone phone.
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AN 2005(7)
Cigarette Taxes
Issued: 3-22-05

Paperless Filing Methods (fast, easy, free, and confidential):

- **For business returns:** Use **Fast-File** to file sales and use taxes, business use tax, room occupancy tax, estimated corporation business tax, business entity tax, or withholding tax returns over the Internet. Visit the DRS Web site at **www.ct.gov/DRS** and click on **File/Register OnLine**.
 - **For resident income tax returns:** Use **WebFile** to file personal income tax returns over the Internet. Visit the DRS Web site at **www.ct.gov/DRS** and click on **File/Register OnLine**.
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