



STATE OF CONNECTICUT
DEPARTMENT OF REVENUE SERVICES

AN 2009(4)

25 Sigourney Street
Hartford CT 06106-5032

ANNOUNCEMENT

Annual Revision of Forms TPM-1, TPM-2, and TPM-3

Purpose: This Announcement publicizes the annual revision of certain forms that participating and nonparticipating tobacco products manufacturers are required to complete and file with either the Department of Revenue Services (DRS), the Office of the Attorney General, or both.

Effective Date: Upon issuance.

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

Definitions: As used in this Announcement:

- *Participating manufacturer (PM)* has the same meaning as in section II(j) of the Master Settlement Agreement.
- *Nonparticipating manufacturer (NPM)* means any tobacco product manufacturer that is not a participating manufacturer.

March 2009 Revision of Form TPM-1, Certification of Compliance and Affidavit by Nonparticipating Manufacturer: DRS revises Form TPM-1 annually to specify the amount, as adjusted for inflation, required to be placed into a qualified escrow fund for the State of Connecticut by each NPM for each cigarette sold to consumers within Connecticut, whether directly or through a distributor, dealer, or similar intermediary or intermediaries. With respect to each cigarette sold to consumers within Connecticut during calendar year 2008, an NPM must use the March 2009 revision of Form TPM-1 and not any earlier version. Rev. 03/09 appears in the upper left hand corner of the March 2009 revised Form TPM-1.

March 2009 Revision of Form TPM-3, Brand Families Unit Sales Schedule: DRS revises Form TPM-3 annually to obtain a breakdown by brand families of an NPM's sales of cigarettes to consumers within Connecticut, whether directly or through a distributor, dealer, or similar intermediary or intermediaries, during the preceding calendar year and of such sales made to date during the current calendar year. An NPM must use the March 2009 revision of Form TPM-3 and not an earlier version. Rev. 03/09 appears in the upper left hand corner of the March 2009 revised Form TPM-3.

Mailing of Forms TPM-1 and TPM-3 to NPMs: DRS will mail the March 2009 revision of Forms TPM-1 and TPM-3 to each NPM whose cigarettes were reported by stampers to have been sold to consumers within Connecticut, whether directly or through a distributor, dealer, or similar intermediary or intermediaries, during calendar year 2008. The failure to receive Forms TPM-1 and TPM-3 does not excuse an NPM from filing the forms. Each NPM must file Form TPM-1, a copy of the escrow agreement signed by the NPM and the financial institution, and Form TPM-3 on or before **April 30, 2009**, to the following address:

Office of the Attorney General
Finance Department
PO Box 120
Hartford CT 06141-0120

Inflation Adjustment for Amounts to Be Placed Into Qualified Escrow Fund by NPMs on or Before April 15, 2009: With respect to an NPM whose cigarettes are sold to consumers within Connecticut, whether directly or through a distributor, dealer, or similar intermediary or intermediaries, during calendar year 2008, the amount of **\$0.0258601** per cigarette sold must be placed into a qualified escrow fund for the State of Connecticut by the NPM on or before **April 15, 2009**.

March 2009 Revision of Form TPM-2, Certification for Listing in the Connecticut Tobacco Directory as of July 1, 2009: DRS revises Form TPM-2 annually. PMs and NPMs must use the March 2009 revision of Form TPM-2 and not an earlier version. Rev. 03/09 appears in the upper left hand corner of the revised Form TPM-2. This form and the accompanying instructions are available on the DRS website at www.ct.gov/DRS and may be downloaded. Use the *Cigarette and Tobacco Products Taxes* quick link to find this form.

Mailing of Form TPM-2 to PMs and NPMs: DRS will mail the March 2009 revision of Form TPM-2 to each PM and NPM:

- Whose cigarettes were reported by stampers to have been sold to consumers within Connecticut, whether directly or through a distributor, dealer, or similar intermediary or intermediaries, during calendar year 2008;
- Which has applied for and secured from DRS a cigarette manufacturer's license that is currently in effect; **or**
- Which, along with its brand families, is currently listed on the Connecticut tobacco directory.

Failure to receive Form TPM-2 does not excuse a PM or NPM from filing the form. Each PM and NPM that wishes to have its cigarettes listed in the Connecticut tobacco directory as of July 1, 2009, must file Form TPM-2 on or before April 30, 2009, at the following addresses:

File the original with:

**Department of Revenue Services
Attn: Tax Division Chief, Audit Division
Excise/Public Services Subdivision
25 Sigourney St Ste 2
Hartford CT 06106**

File a copy with:

**Office of the Attorney General
Finance Department
PO Box 120
Hartford CT 06141-0120**

Effect on Other Documents: Announcement 2008(4), *Annual Revision of Forms TPM-1, TPM-2, and TPM-3*, is modified and superseded and may not be relied upon on or after the date of issuance of this Announcement.

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 required to be made by NPMs under Conn. Gen Stat. §§4-28h through 4-28j, call the Office of the Attorney

General at **860-808-5270**, 8:00 a.m. to 5:00 p.m., Monday through Friday or write to:

**Office of the Attorney General
Finance Department
PO Box 120
Hartford CT 06141-0120**

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

- **1-800-382-9463** (Connecticut calls outside the Greater Hartford calling area only); **or**
- **860-297-5962** (from anywhere).

Select **Option 6** to speak with a representative.

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:** Visit the DRS website at www.ct.gov/DRS to download and print Connecticut tax forms; **or**
 - **Telephone:** Call **1-800-382-9463** (Connecticut calls outside the Greater Hartford calling area only) and select **Option 2**, or call **860-297-4753** (from anywhere).
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Paperless Filing/Payment Methods (fast, easy, free, and confidential):

Business and individual taxpayers can use the **Taxpayer Service Center (TSC)** to file a variety of tax returns and extensions, as well as to pay taxes or bills over the Internet. Visit the DRS website at www.ct.gov/DRS and select an option from the list on the **TSC** image.

DRS E-News Service: Get connected to the latest news from DRS. Receive notification by email of changes to legislation, policies, and procedures. **DRS E-News** is easy to sign up for – visit www.ct.gov/DRS and follow the directions. Subscription services are available for employer's withholding tax, **TSC-BUS** Online Filing Alerts, News – Press Releases, and Top 100 Delinquency List.
