



STATE OF CONNECTICUT
DEPARTMENT OF REVENUE SERVICES

AN 2006(2)

25 Sigourney Street
Hartford CT 06106-5032

ANNOUNCEMENT

Annual Revision of Forms TPM-1, TPM-2, and TPM-3,
and Revision of Form TPM-4

Purpose: This Announcement publicizes the annual revision of **Form TPM-1**, *Certificate of Compliance and Affidavit by Nonparticipating Manufacturer/Cigarettes Sold to Consumers within Connecticut during Calendar Year 2005*, and **Form TPM-3**, *Brand Families Unit Sales Schedule/Sales Made During Calendar Year 2005*, and discusses their required use by nonparticipating tobacco products manufacturers. This Announcement also publicizes the annual revision of **Form TPM-2**, *Certification for Listing in the Connecticut Tobacco Directory as of July 1, 2006*, and discusses its required use by participating and nonparticipating tobacco products manufacturers. This Announcement also publicizes the revision of **Form TPM-4**, *Notice of Appointment of Registered Agent and Registered Agent's Statement*, although this form will generally not be revised annually.

Effective Date: Upon issuance.

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

Definitions: As used in this Announcement:

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

March 2006 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 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 such cigarette so sold to consumers within Connecticut during calendar year 2005, an NPM must use Form TPM-1, March 2006 revision (and not any of the earlier versions of Form TPM-1). "(Rev. 03/06)" appears in the upper left hand corner of the March 2006 revision of Form TPM-1.

March 2006 Revision of Form TPM-3: 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 Form TPM-3, March 2006 revision (and not the March 2005 version of Form TPM-3) to provide the breakdown by brand families of the NPM's sales of cigarettes to consumers within Connecticut during calendar year 2005 and of such sales made to date during calendar year 2006. "(Rev. 03/06)" appears in the upper left hand corner of the March 2006 revision of Form TPM-3.

Mailing of Forms TPM-1 and TPM-3 to NPMs: DRS will mail the March 2006 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 2005. 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, 2006**, at 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, 2006:

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 2005, the amount of **\$.0208176** per cigarette sold must be placed into a qualified escrow fund for the State of Connecticut by the NPM on or before **April 15, 2006**.

March 2006 Revision of Form TPM-4: While DRS does not intend to revise Form TPM-4 annually, it has revised the March 2005 version of the form. An NPM must use Form TPM-4, March 2006 revision (and not the March 2005 version). “(Rev. 03/06)” appears in the upper left hand corner of the March 2006 revision of Form TPM-4. This form is located on the DRS web site at **www.ct.gov/DRS** if required to be completed by an NPM. (Use the **Cigarette and Tobacco Products Taxes** quick link to find this form.)

March 2006 Revision of Form TPM-2: DRS revises Form TPM-2 annually. PMs and NPMs must use the Form TPM-2, March 2006 revision (and not the March 2005 version). “(Rev. 03/06)” appears in the upper left hand corner of the March 2006 revision of Form TPM-2. This form and the accompanying instructions are located on the DRS web site 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 Form TPM-2, March 2006 revision 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 2005;

- Which has applied for and secured from DRS a cigarette manufacturer’s license that is currently in effect; **or**
- Who (along with its brand families) is currently listed on the Connecticut Tobacco Directory.

The failure to receive Form TPM-2 does not excuse a PM or NPM from filing the form. Each PM and NPM must file Form TPM-2 on or before April 30, 2006, at the following addresses:

File the original with: Department of Revenue Services
Attn: Tax Division Chief, Audit Division
Excise/Public Services Subdivision
25 Sigourney Street
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: None.

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 to 4-28j, inclusive, 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** (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:** Visit the DRS Web site at www.ct.gov/DRS to download and print Connecticut tax forms; **or**
- **Telephone:** Call **860-297-4753** (from anywhere), or **1-800-382-9463** (in-state) and select **Option 2** from a touch-tone phone.

Paperless Filing/Payment 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, attorney occupational tax, nursing home provider fee, admissions and dues 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 payment of business taxes other than those listed above:** Use *Fast-File* to pay your business taxes over the Internet or by phone. Visit the DRS Web site at www.ct.gov/DRS and click on *Electronic Services* for a list of eligible taxes. The ACH debit method is used to make the transfer. No preregistration is required.

- **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*.
- **For electronic filing of income tax extensions, estimated payments, and for electronic bill payments:** Use *WebFile* to electronically file personal income tax returns over the Internet. You can also use *WebFile* to make an electronic income tax payment for a prior year. Visit the DRS Web site at www.ct.gov/DRS and click on *File/Register OnLine*.

DRS E-News Service: Get connected to the latest news from DRS. Receive notification by e-mail 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, *Fast-File* information, Alerts, News – Press Releases, and Top 100 Delinquency List.