



STATE OF CONNECTICUT
DEPARTMENT OF REVENUE SERVICES

AN 2002(4)

25 Sigourney Street
Hartford CT 06106-5032

ANNOUNCEMENT

Annual Revision of Form TPM-1

Purpose: This Announcement publicizes the March 2002 revision of **Form TPM-1, Certificate of Compliance by Nonparticipating Manufacturer**, and discusses its required use by nonparticipating manufacturers.

Effective Date: Upon issuance.

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

March 2002 Version of Form TPM-1: Special Notice 2001(1), Escrow Accounts Required to Be Established by Nonparticipating Manufacturers, described certain responsibilities imposed on nonparticipating manufacturers by Conn. Gen. Stat. §§4-28h to 4-28j, inclusive.

- A nonparticipating manufacturer must place the required amount of money into a qualified escrow fund, with respect to its cigarettes sold to consumers within Connecticut, whether directly or through a distributor, retailer, or similar intermediary or intermediaries, during a calendar year, on or before April 15 of the following calendar year.
- A nonparticipating manufacturer must file **Form TPM-1** with respect to its cigarettes sold to consumers within Connecticut, whether directly or through a distributor, retailer, or similar intermediary or intermediaries, during a calendar year, on or before April 30 of the following calendar year.

As indicated in **Special Notice 2001(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 its cigarettes sold to consumers within Connecticut, whether directly or through a distributor, retailer, or similar intermediary or intermediaries, during calendar year 2001, a nonparticipating

manufacturer must use the **March 2002 revision of Form TPM-1** (and not the January 2001 version of **Form TPM-1**).

- “Rev. 03/02” appears in the upper left hand corner and “2002” appears in the upper right hand corner of the March 2002 revision of **Form TPM-1**.
- “New 01/01” appears in the upper left hand corner and “2001” appears in the upper right hand corner of the January 2001 version of **Form TPM-1**.

Using monthly reports filed with DRS by licensed cigarette distributors that are stampers, DRS will mail the March 2002 revision of **Form TPM-1** to each nonparticipating manufacturer whose cigarettes were reported to have been sold to consumers within Connecticut, whether directly or through a distributor, retailer, or similar intermediary or intermediaries, during calendar year 2001. No nonparticipating manufacturer is excused from filing **Form TPM-1** merely because the person did not receive one from DRS. Each nonparticipating manufacturer must file **Form TPM-1**, and a copy of the escrow agreement signed by the nonparticipating manufacturer and the financial institution, at the following address:

State of Connecticut
Office of the Attorney General
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, 2002: 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 2001, the amount of **\$.0149306** per cigarette sold is to be placed into a qualified escrow fund by the nonparticipating manufacturer on or before April 15, 2002.

Effect on Other Documents: Special Notice 2001(1) is modified in part and is supplemented. To the extent that **Special Notice 2001(1)** is modified in part, it is superseded in part.

Effect of This Document: Announcements alert taxpayers to new developments including new administrative positions, policies, or practices.

For More Information on the Annual Escrows That Are Required by the Act: For further information on the annual escrows that are required to be made by nonparticipating manufacturers by the Act and that are the subject of this Special Notice, call Jonathon Ensign, Assistant Attorney General, at **860-808-5270** during business hours, 8:00 a.m. to 5:00 p.m., Monday through Friday; write to him at Office of the Attorney General, PO Box 120, 55 Elm Street, Hartford, Connecticut 06141-0120; or e-mail him at jonathon.ensign@po.state.ct.us

Further Information: Please call DRS during business hours, 8:00 a.m. to 5:00 p.m., Monday through Friday:

- **1-800-382-9463** (toll-free within Connecticut), or
- **860-297-5962** (from anywhere)

TTY, TDD, and Text Telephone users only may transmit inquiries 24 hours a day by calling 860-297-4911.

Forms and Publications: Forms and publications are available all day, seven days a week:

- **Internet:** Preview and download forms and publications from the DRS Web site: www.drs.state.ct.us
 - **DRS TAX-FAX:** Call **860-297-5698** from the handset attached to your fax machine and select from the menu.
 - **Telephone:** Call **860-297-4753** (from anywhere), or **1-800-382-9463** (toll-free within Connecticut) and select **Option 2** from a touch-tone phone.
-