



STATE OF CONNECTICUT
DEPARTMENT OF REVENUE SERVICES

AN 2004(3)

25 Sigourney Street
Hartford CT 06106-5032

ANNOUNCEMENT

Annual Revision of Form TPM-1

Purpose: This Announcement publicizes the March 2004 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 2004 Revision 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 2003, a nonparticipating manufacturer must use the **March 2004 revision of Form TPM-1** (and not the January 2001, March 2002 or March 2003 version of **Form TPM-1**).

- Rev. 03/04 appears in the upper left hand corner of the March 2004 revision of **Form TPM-1**.

Using monthly reports filed with DRS by licensed cigarette distributors that are stampers, DRS will mail the March 2004 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 2003. No nonparticipating manufacturer is excused from filing **Form TPM-1** merely because the manufacturer did not receive the form 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, on or before April 30, 2004, at the following address:

State of Connecticut
Office of the Attorney General
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, 2004:

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 2003, the amount of **\$.019495** per cigarette sold is to be placed into a qualified escrow fund by the nonparticipating manufacturer on or before April 15, 2004.

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: An Announcement is a document that alerts 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:

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

Further Information: Please 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 24 hours a day by calling 860-297-4911.

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Cigarette Taxes
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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 at 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** (in-state) and select **Option 2** from a touch-tone phone.
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Paperless Filing Methods (fast, easy, free, and confidential):

- **For business returns:** Use *Fast-File* to electronically file sales and use taxes, business use tax, room occupancy tax, or withholding tax returns over the internet or telephone. Visit the DRS Web site at www.drs.state.ct.us and click on *Fast-File Program*.
- **For resident income tax returns:** Use *WebFile* to file personal income tax returns over the Internet. Visit the DRS Web site at www.drs.state.ct.us and click on *File Tax Returns On-Line*.