



STATE OF CONNECTICUT
DEPARTMENT OF REVENUE SERVICES

AN 2004(8)

25 Sigourney Street
Hartford CT 06106-5032

ANNOUNCEMENT

Applying for a Cigarette Manufacturer's License

Purpose: This Announcement provides information about the process to apply for a cigarette manufacturer's license. Effective October 1, 2004, every tobacco product manufacturer selling cigarettes to consumers within Connecticut, whether directly or through a distributor, dealer, or similar intermediary or intermediaries, is required to apply for and secure a cigarette manufacturer's license from DRS.

Effective Date: October 1, 2004.

Statutory Authority: 2003 Conn. Pub. Acts 271, §2.

Cigarette Manufacturer's License: As used in this Announcement:

- **Tobacco product manufacturer** means a tobacco product manufacturer, as defined in Conn. Gen. Stat. §4-28h.
- **Master Settlement Agreement** means the Master Settlement Agreement, as defined in Conn. Gen. Stat. §4-28h.
- **Participating manufacturer** means a participating manufacturer, as defined in Subsection II(jj) of the Master Settlement Agreement.

As was previously indicated in **Special Notice 2003(18)**, *2003 Legislation Affecting the Cigarette Taxes and the Tobacco Products Tax*, effective October 1, 2004, every tobacco product manufacturer selling cigarettes to consumers within Connecticut, whether directly or through a distributor, dealer, or similar intermediary or intermediaries, is required to apply for and secure a cigarette manufacturer's license from DRS. To apply for a cigarette

manufacturer's license, a tobacco product manufacturer must complete and submit **Form REG 2-CIG, Application, Cigarette/Tobacco Products, Tax Registration**. The cigarette manufacturer's license is renewable annually and expires on the thirtieth day of September. The annual cigarette manufacturer's license fee is \$5,000. If a tobacco product manufacturer has been issued or wishes to be issued a cigarette distributor's license, the cigarette manufacturer's license is in addition to, and not in lieu of, the cigarette distributor's license (and the fees for both licenses will be payable).

Certain Persons Ineligible to be Issued a Cigarette Manufacturer's License: DRS will not issue or reissue a cigarette manufacturer's license to any applicant if the applicant:

- Is neither a participating manufacturer nor in full compliance with Conn. Gen. Stat. §4-28i;
- Has imported cigarettes into the United States in violation of 19 U.S.C. §1681a; or
- Has imported or manufactured cigarettes that do not fully comply with the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §1131 et seq.

Effect on Other Documents: **Special Notice 2003(18)**, *2003 Legislation Affecting the Cigarette Taxes and the Tobacco Products Tax*, is supplemented.

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 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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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 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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