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

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

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**Effective Date:** Upon issuance.

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

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**Definitions:** As used in this Announcement:

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

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**March 2010 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 2009, an NPM **must** use the March 2010 revision of Form TPM-1 and not any earlier version. The revised March 2010 Form TPM-1 has (Rev. 03/10) in the upper left hand corner.

**March 2010 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 sales made to date during the current calendar year. An NPM **must** use the March 2010 revision of Form TPM-3 and not an earlier version. The revised March 2010 Form TPM-3 has (Rev. 03/10) in the upper left hand corner.

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**Mailing of Forms TPM-1 and TPM-3 to NPMs:** DRS will mail the March 2010 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 2009. 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, 2010**, to the following address:

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

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**Inflation Adjustment for Amounts to Be Placed Into Qualified Escrow Fund by NPMs On or Before April 15, 2010:** 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 2009, the amount of **\$0.0266359** per cigarette sold **must** be placed into a qualified escrow fund for the State of Connecticut by the NPM on or before **April 15, 2010**.

**March 2010 Revision of Form TPM-2, Certification for Listing in the Connecticut Tobacco Directory as of July 1, 2010:** DRS revises Form TPM-2 annually. PMs and NPMs **must** use the March 2010 revision of Form TPM-2 and not an earlier version. The revised Form TPM-2 has (Rev. 03/10) in the upper left hand corner. Visit the DRS website at [www.ct.gov/DRS](http://www.ct.gov/DRS) to download and print this form and the accompanying instructions. To find the form, select *Cigarette and Tobacco* from the menu on the left and then select *Forms for Participating and Nonparticipating Manufacturers*.

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**Mailing of Form TPM-2 to PMs and NPMs:** DRS will mail the March 2010 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 2009;
- 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, 2010, **must** file Form TPM-2 on or before April 30, 2010, at the following addresses:

Submit the original to:

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

Submit a copy to:

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

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**Effect on Other Documents: Announcement 2009(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.

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**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, Monday through Friday, 8:00 a.m. to 5:00 p.m., or write to:

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

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**For More 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).

**TTY, TDD, and Text Telephone users only** may transmit inquiries anytime by calling 860-297-4911.

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**Forms and Publications:** Visit the DRS website at [www.ct.gov/DRS](http://www.ct.gov/DRS) to download and print Connecticut tax forms and publications.

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**Paperless Filing/Payment Methods (fast, easy, free, and confidential):**

Business and individual taxpayers can use the **Taxpayer Service Center (TSC)** at [www.ct.gov/TSC](http://www.ct.gov/TSC) to file a variety of tax returns, update account information, and make payments online.

**File Electronically:** You can choose first-time filer information and filing assistance or log directly into the **TSC** to file returns and pay taxes.

**Pay Electronically:** You can pay taxes for tax returns that cannot be filed through the **TSC**. Log in and select the *Make Payment Only* option. Designate a payment date up to the due date of the tax and mail a paper return to complete the filing process.

**DRS E-Alerts Service:** Get connected to the latest news from DRS. Receive notification by email of changes to legislation, policies, and procedures. **DRS E-Alerts** provide information for employer's

withholding tax, News – Press Releases, and Top 100 Delinquency List. Visit the DRS website at **[www.ct.gov/DRS](http://www.ct.gov/DRS)** and select *e-alerts* from the left navigation bar.

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