



Form TPM-1

Certification of Compliance and Affidavit by Nonparticipating Manufacturer

Cigarettes Sold to Consumers Within Connecticut During Calendar Year 2011

(Rev. 03/12)

Complete this form in blue or black ink only. An authorized agent of the nonparticipating manufacturer must complete and sign Part I before a notary public. The nonparticipating manufacturer is also responsible for having an authorized agent of the financial institution complete and sign Part II before a notary public and for filing **Form TPM-1, Certification of Compliance and Affidavit by Nonparticipating Manufacturer**, with the Office of the Attorney General on or before **April 30, 2012**. Attach **Form TPM-3, Brand Families Unit Sales Schedule**, to this form. Read the additional instructions on the back of this form.

Part I – To be completed by a nonparticipating manufacturer and signed before a notary public.

1. Name of nonparticipating manufacturer			2. Telephone number ()	
3. Address Number and street		PO Box	4. Facsimile (Fax) number ()	
5a. City, town, or post office	5b. State or province	5c. Country	6. Email address	
7. Name of financial institution holding the qualified escrow fund for Connecticut			8. Account and sub-account numbers of the qualified escrow fund for Connecticut	
9. Number of nonparticipating manufacturer's cigarettes sold to consumers within Connecticut whether directly or through a distributor, dealer, or similar intermediary or intermediaries during calendar year 2011				
10. Amount required to be placed into the qualified escrow fund for Connecticut sales: Multiply Line 9 by \$.0282581.			\$.	
11. Amount placed into the qualified escrow fund for Connecticut and attributable to Connecticut sales reported on Line 9			\$.	
12. Account balance of the qualified escrow fund for Connecticut, including amount reported on Line 11			\$.	

Declaration: I declare under the penalty of false statement that I have examined Part I of this form and, to the best of my knowledge and belief, it is true, complete, and correct. The penalty for false statement is imprisonment not to exceed one year, a fine not to exceed \$2,000, or both. I authorize the financial institution named above to verify the balance in the bank account identified above, and any deposits thereto and withdrawals therefrom, for the State of Connecticut, Office of the Attorney General, upon request by that office.

Signature of authorized agent of nonparticipating manufacturer	Printed or typed name of authorized agent	Title of authorized agent
Subscribed and sworn to before me this _____ day of _____, 20 _____		
Signature of notary public	My commission expires: _____	

Part II – To be completed by financial institution holding qualified escrow fund and signed before a notary public.

Name of financial institution holding the qualified escrow fund			Telephone number ()	
Address Number and street		PO Box	Fax number ()	
City, town, or post office	State	ZIP code	Email address	

Declaration: I declare under penalty of false statement that the nonparticipating manufacturer named above has placed money into the bank account identified above and that I have examined Part II of this form and, to the best of my knowledge and belief, it is true, complete, and correct. The penalty for false statement is imprisonment not to exceed one year, a fine not to exceed \$2,000, or both. In accordance with the authorization given by the nonparticipating manufacturer mentioned above, I agree to verify the balance in the account identified above, and any deposits thereto and withdrawals therefrom, for the State of Connecticut, Office of the Attorney General, upon request by that office.

Signature of authorized agent of financial institution	Printed or typed name of authorized agent	Title of authorized agent
Subscribed and sworn to before me this _____ day of _____, 20 _____		
Signature of notary public	My commission expires: _____	

Form TPM-1 Instructions

Who Must File

Each nonparticipating manufacturer selling cigarettes to consumers within Connecticut, whether directly or through a distributor, dealer, or similar intermediary or intermediaries, must establish a qualified escrow fund for the benefit of the State of Connecticut and other settling states, place the required amount of money into a qualified escrow fund, and file **Form TPM-1, Certification of Compliance and Affidavit by Nonparticipating Manufacturer**.

Definitions

Cigarette means any product that contains nicotine, is intended to be burned or heated under ordinary conditions of use, and consists of or contains:

- a. Any roll of tobacco wrapped in paper or in any substance not containing tobacco;
- b. Tobacco, in any form, that is functional in the product, which because of its appearance, the type of tobacco used in the filler, or its packaging and labeling, is likely to be offered to or purchased by consumers as a cigarette; **or**
- c. Any roll of tobacco wrapped in any substance containing tobacco, which because of its appearance, the type of tobacco used in the filler, or its packaging and labeling, is likely to be offered to or purchased by consumers as a cigarette described in (a).

For purposes of this form:

1. Each nine one-hundredths (0.09) of an ounce of roll-your-own cigarette tobacco also constitutes one individual cigarette.
2. A small cigar properly treated as a cigarette for purposes of the federal excise tax on cigarettes (26 U.S.C. §5701(b)) should be reported as a cigarette on Form TPM-1, but a small cigar properly treated as a small cigar for purposes of the federal excise tax on cigars (26 U.S.C. §5701(a)(1)) should not be reported as a cigarette on Form TPM-1.

Nonparticipating manufacturer means any tobacco product manufacturer that is not a participating manufacturer.

Participating manufacturers means and includes the original participating manufacturers and subsequent participating manufacturers.

Original participating manufacturers means Brown & Williamson Tobacco Corporation, Lorillard Tobacco Company, Philip Morris Incorporated, R.J. Reynolds Tobacco Company, and their respective successors.

Subsequent participating manufacturer means a tobacco product manufacturer that becomes a signatory to the Master Settlement Agreement (MSA) but is not an original participating manufacturer.

Tobacco product manufacturer means any entity, which after July 1, 2000, directly and not exclusively through an affiliate:

- a. Manufactures cigarettes anywhere which the manufacturer intends to be sold in the United States, including cigarettes intended to be sold in the United States through an importer;
- b. Is the first purchaser anywhere for resale in the United States of cigarettes manufactured anywhere that the manufacturer does not intend to be sold in the United States; **or**
- c. Becomes a successor of an entity described above.

Master Settlement Agreement means the agreement that the settling states and the original participating manufacturers entered into on November 23, 1998. Under MSA, the parties settled and resolved all claims by the settling states directly or indirectly based on the sale, distribution, manufacture, development, advertising, and marketing of tobacco products by the participating manufacturers. MSA required, among other things, each of the settling states enact a model statute.

Settling states means the 46 states, including Connecticut, that signed the MSA on or before November 23, 1998.

Qualified escrow fund means an escrow arrangement with a federally or state-chartered financial institution having no affiliation with any tobacco product manufacturer. The financial institution must have assets of at least \$1 billion. The escrow arrangement must require that the financial institution hold the principal of the escrowed funds for the benefit of releasing parties (generally, the settling states) and prohibit the tobacco product manufacturer that placed the funds into escrow from using, accessing, or directing the use of the principal of the funds except as consistent with Conn. Gen. Stat. §4-28i(b).

When and Where to File

On or before **April 15, 2012**, the nonparticipating manufacturer must place the required amount of money into a qualified escrow fund.

On or before **April 30, 2012**, the nonparticipating manufacturer must send Form TPM-1, **Form TPM-3, Brand Families Unit Sales Schedule**, and a copy of the escrow agreement signed by the nonparticipating manufacturer and the financial institution to the following address:

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

For further information contact:

Office of the Attorney General
State of Connecticut
860-808-5270