



Form TPM-1

Certification for Calendar Quarters in **2025**
Certification of Compliance and Affidavit by Nonparticipating Manufacturer
Cigarettes Sold to Consumers Within Connecticut During Calendar Quarter

(Rev. 04/25)

☐ 1. (Jan.-Mar.)☐ 2. (Apr.-Jun.)☐ 3. (Jul.-Sept.)☐ 4. (Oct.-Dec.)

Complete Form TPM-1 in blue or black ink only.

Read the additional instructions on the back of this form.

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 with the Office of the Attorney General on or before **April 30, 2025; July 30, 2025; October 30, 2025; and January 30, 2026, respectively.****Part I – To be completed by a nonparticipating manufacturer and signed before a notary public.**

Name of nonparticipating manufacturer			Telephone number _ _
Address	Number and street	PO Box	Facsimile (Fax) number _ _
City, town, or post office		State or province	Country
Email address			

1. Financial institution holding the qualified escrow fund for Connecticut		2. Account and sub-account numbers of the escrow fund for Connecticut	
3a. Enter the quantity (sticks) of cigarettes sold to consumers within Connecticut, during the calendar quarter checked above. (Enter amount from <i>Schedule A</i> , Line 1.)		3a.	
3b. Enter the quantity (sticks) of roll-your-own cigarette tobacco sold to consumers within Connecticut, during the calendar quarter checked above. (Enter amount from <i>Schedule B</i> , Line 1.)		3b.	
3. Add Line 3a and Line 3b.		3.	
4. Enter amount required to be placed into the qualified escrow fund for Connecticut sales, during the calendar quarter checked above: Multiply Line 3 by \$0.0460645.		4.	
5. Enter amount placed into the qualified escrow fund for Connecticut attributable to Connecticut sales reported on Line 3.		5.	
6. Enter total of all deposits placed in the qualified escrow fund for Connecticut to date, including amount reported on Line 5.		6.	
7. Enter total cost basis (also called "tax basis" or "book value") of all cash and investments currently held in the qualified escrow fund for Connecticut, including the amount reported on Line 5.		7.	
8. Enter total face value (also called "par value" or "share value") of all cash and investments currently held in the qualified escrow fund for Connecticut, including the amount reported on Line 5.		8.	
9. Are any funds that are currently held in the qualified escrow account for Connecticut invested in inflation-protected securities? If Yes , please provide, in an attachment, the cost basis, current face value, and face value at issuance for each such security.		9.	<input type="checkbox"/> Yes <input type="checkbox"/> No

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 _____		
My commission expires: _____		
Signature of notary public		

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 or province	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 _____		
My commission expires: _____		
Signature of notary public		

Schedules A and B – To be completed by a nonparticipating manufacturer

Schedule A - Cigarettes (sticks) sold to consumers within Connecticut during the calendar quarter checked on Page 1. Enter brand, purchaser's name, and the number of cigarettes (sticks) sold to consumers within Connecticut, whether directly or through a distributor, dealer, or similar intermediary or intermediaries, during calendar quarter. Also report the purchaser's "stamper" status to the right of Column B. Attach additional sheet(s) as necessary to provide a complete response.

Column A Brand	Column B Name of Purchaser of Cigarettes and Stamper Status	Stamper	Column C Number of Cigarettes (sticks)
		Yes <input type="checkbox"/> No <input type="checkbox"/>	
		Yes <input type="checkbox"/> No <input type="checkbox"/>	
		Yes <input type="checkbox"/> No <input type="checkbox"/>	
		Yes <input type="checkbox"/> No <input type="checkbox"/>	
		Yes <input type="checkbox"/> No <input type="checkbox"/>	
		Yes <input type="checkbox"/> No <input type="checkbox"/>	
		Yes <input type="checkbox"/> No <input type="checkbox"/>	
		Yes <input type="checkbox"/> No <input type="checkbox"/>	
1. Total from Column C: enter here and on Part I, Line 3a.			1.

Schedule B - Roll-your-own cigarette tobacco (converted to sticks) sold to consumers within Connecticut during the calendar quarter checked on Page 1.

Enter brand, purchaser's name, and the quantity of roll-your-own cigarette tobacco (in sticks) sold to consumers within Connecticut, whether directly or through a distributor, dealer, or similar intermediary or intermediaries, during calendar quarter. Each nine one-hundredths of an ounce (0.09) of roll-your-own cigarette tobacco constitutes one stick. Attach additional sheet(s) as necessary to provide a complete response.

Column A Brand	Column B Name of Purchaser of Roll-your-own Cigarette tobacco	Column C Ounces Converted to Sticks
1. Total from Column C: enter here and on Part I, Line 3b.		1.

Form TPM-1 - Instructions

Please note that each form is year specific. To prevent any delay in processing your return, the correct year's form **must** be submitted to the Department of Revenue Services (DRS).

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**. For more information on completing this form, see **Announcement 2025(6), 2025 Revision of Forms TPM-1 and TPM-2**.

When and Where to File

No later than 30 days after the end of each quarter, the nonparticipating manufacturer must place the required amount of

money into a qualified escrow fund and send Form TPM-1, signed before notaries by the nonparticipating manufacturer and the financial institution, to the following address:

Submit the original to:

Office of the Attorney General
Financial and Revenue Services Section
165 Capitol Avenue
Hartford CT 06106-1659

Submit a copy to:

Department of Revenue Services
Attn: Tax Division Chief, Audit Division
Business Tax Subdivision/Excise Tax Field Unit
450 Columbus Blvd Ste 1
Hartford CT 06103-1837

For further information contact:

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