



**Supplemental Inflation Adjustment Certification
of Compliance and Affidavit by Nonparticipating Manufacturer**

(Rev. 04/26)

Complete Form TPM-1a 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-1a with the Office of the Attorney General on or before **April 15, 2026**.

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 and roll-your-own cigarette tobacco sold to consumers within Connecticut, during the calendar quarter ending March 31, 2025, as entered on Form TPM-1, Line 3 (Use most recently amended Form TPM-1 for the above calendar quarter, if applicable.)	3a.	
3b. Enter additional amount required to be placed into the qualified escrow fund for Connecticut sales during the calendar quarter ending March 31, 2025: Multiply Line 3a by \$0.0001479.	3b.	
3c. Enter the quantity (sticks) of cigarettes and roll-your-own cigarette tobacco sold to consumers within Connecticut, during the calendar quarter ending June 30, 2025, as entered on Form TPM-1, Line 3 (Use most recently amended Form TPM-1 for the above calendar quarter, if applicable.)	3c.	
3d. Enter additional amount required to be placed into the qualified escrow fund for Connecticut sales during the calendar quarter ending June 30, 2025: Multiply Line 3c by \$0.0001479.	3d.	
3e. Enter the quantity (sticks) of cigarettes and roll-your-own cigarette tobacco sold to consumers within Connecticut, during the calendar quarter ending September 30, 2025, as entered on Form TPM-1, Line 3 (Use most recently amended Form TPM-1 for the above calendar quarter, if applicable.)	3e.	
3f. Enter additional amount required to be placed into the qualified escrow fund for Connecticut sales during the calendar quarter ending September 30, 2025: Multiply Line 3e by \$0.0001479.	3f.	
3g. Enter the quantity (sticks) of cigarettes and roll-your-own cigarette tobacco sold to consumers within Connecticut, during the calendar quarter ending December 31, 2025, as entered on Form TPM-1, Line 3 (Use most recently amended Form TPM-1 for the above calendar quarter, if applicable.)	3g.	
3h. Enter additional amount required to be placed into the qualified escrow fund for Connecticut sales during the calendar quarter ending December 31, 2025: Multiply Line 3g by \$0.0001479.	3h.	
4. Enter total additional amount required to be placed into the qualified escrow fund for Connecticut sales during Sales Year 2025: Add Lines 3b, 3d, 3f, and 3h.	4.	
5. Enter total additional amount placed into the qualified escrow fund for Connecticut sales during Sales Year 2025.	5.	

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 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 _____		
Signature of notary public	My commission expires: _____	

Form TPM-1a - 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 Office of the Attorney General.

Who Must File

Each nonparticipating manufacturer who sold cigarettes to consumers within Connecticut, whether directly or through a distributor, dealer, or similar intermediary or intermediaries in 2025 and deposited escrow for those sales, must deposit an additional amount representing the required inflation adjustment for the Sales Year 2025, pursuant to Conn. Gen. Stat. § 4-28i, and must also file **Form TPM-1a, Supplemental Inflation Adjustment Certification of Compliance and Affidavit by Nonparticipating Manufacturer.**

When and Where to File

No later than April 15, 2026, the nonparticipating manufacturer must place the required amount of money attributable to the inflation adjustment into a qualified escrow fund for Connecticut and send Form TPM-1a, signed before notaries by the nonparticipating manufacturer and the financial institution, to the following address:

Submit the original to:

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

Submit **TWO** copies to DRS:

1. **Via myconneCT.**

Log in to your account, go to More, Correspondence, Send a Message. Upload Form TPM-1 as an attachment and include "Attn: MSA Compliance" in the body of the message.

AND

2. **Mail** a copy to:

Department of Revenue Services
ATTN: Tax Division Chief, Audit Division - MSA
Excise Tax Field Unit - Floor 8
450 Columbus Blvd Ste 1
Hartford CT 06103-1837

For further information contact:

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