2026 Revision of Forms TPM-1 and TPM-2

Purpose: This is an annual Announcement to notify tobacco products manufacturers of the annual revision of the required forms that must be completed and filed with either the Department of Revenue Services (DRS) or the Office of the Attorney General State of Connecticut (Attorney General), or both.

Effective Date: Upon issuance.

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

Definitions: As used in this Announcement:

Cigarette means a cigarette, as defined in Conn. Gen. Stat. § 4-28h(4). For purposes of this definition, each nine one-hundredths of an ounce of roll-your-own tobacco constitutes a cigarette. Also, for purposes of this definition, a small cigar properly treated as a cigarette for purposes of the federal excise tax on cigarettes (26 U.S.C. § 5701(b)) shall be reported as a cigarette on **Form TPM-1**, *Certificate of Compliance and Affidavit by Nonparticipating Manufacturer*. However, 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)) shall not be reported as a cigarette on Form TPM-1.

Participating manufacturer (PM) has the same meaning as in section II(jj) of the Master Settlement Agreement (MSA).

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

Tobacco product manufacturer means a tobacco product manufacturer, as defined in Conn. Gen. Stat. § 4-28h(11).

Master Settlement Agreement means the Master Settlement Agreement, as defined in Conn. Gen. Stat. § 4-28h(6).

Qualified escrow fund means a qualified escrow fund, as defined in Conn. Gen. Stat. § 4-28h(8).

April 2026 Revision of Quarterly Form TPM-1: Each NPM 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, place the required amount of money into a qualified escrow fund, and file quarterly Form TPM-1.

With respect to each cigarette sold to consumers within Connecticut during a calendar quarter commencing on or after January 1, 2026, an NPM **must** use the quarterly Form TPM-1, which is due on or before the thirtieth day after the end of the quarter in which sales covered by the deposits are made. The quarterly Form TPM-1 has "Certification for Calendar Quarter" in the upper right-hand corner and allows for the NPM to designate the quarter for which the form is being filed.

DRS revises Form TPM-1 annually to specify the amount, as adjusted for inflation, required to be placed into a qualified quarterly 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.

DRS publishes the revised Form TPM-1 annually on April 1st at portal.ct.gov/DRS. Each NPM whose cigarettes were reported by stampers as having been sold to consumers within Connecticut, whether directly or through a distributor, dealer, or other intermediary, during calendar year 2025 must complete this form.

Failure to receive Form TPM-1 does not excuse an NPM from filing the form.

Each NPM **must** file Form TPM-1, with notarized signatures by the NPM and the financial institution, on or before **April 30, 2026**, **July 30, 2026**, **October 30, 2026**, and **January 30, 2027**, respectively, to the following addresses:

Submit the original to:

Office of the Attorney General
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

Amounts to be placed into Qualified Escrow Fund by NPMs on or before April 30, 2026, July 30, 2026, October 30, 2026, and January 30, 2027: 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 any calendar quarter of 2026, the amount of **$0.0474464** per cigarette, or about $9.49 per carton sold, **must** be placed into a qualified escrow fund for the State of Connecticut by the NPM on or before **April 30, 2026**, **July 30, 2026**, **October 30, 2026**, and **January 30, 2027**, respectively, for the preceding quarter.

April 2026 Revision of Form TPM-2: Each tobacco product manufacturer whose cigarettes are to be sold to consumers within Connecticut, whether directly or through a distributor, dealer, or similar intermediary or intermediaries, must file annually **Form TPM-2**, *Certification for Listing in the Connecticut Tobacco Directory*. DRS revises Form TPM-2 annually. PMs and NPMs **must** use the 2026 revision of Form TPM-2 and not an earlier version. The April 2026 revision of Form TPM-2 has *(Rev. 04/26)* in the upper left-hand corner.

Visit the DRS website at **portal.ct.gov/DRS** to download and print this form and the accompanying instructions. To find the form, select *Forms* from the menu on the left, then select *Forms by Tax Type*, and then select *Cigarette Tax*.

DRS releases the revised version of Form TPM-2 annually on April 1st, available at portal.ct.gov/DRS. Form TPM-2 should be completed by 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 2025;
- 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 in 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, 2026, **must** file Form TPM-2 on or before **April 30, 2026**, to the following addresses:

Submit **TWO** copies to DRS:

1. Mail the original Form TPM-2 and a complete copy of all required forms, documents, and attachments 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

AND

2. Submit a digital copy of Form TPM-2 including all required forms, documents, and attachments **via** MOVEit and/or Certivault.

Submit a copy to:

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

Revision of Form TPM-4: DRS has revised **Form TPM-4,** *Notice of Appointment of Registered Agent and Registered Agent's Statement*. A NPM **and each of its importers**, if any, must use the April 2026 version of Form TPM-4, when appointing an agent for service of process in Connecticut. The April 2026 version of the form has a *(Rev. 04/26)* revision date in the upper left-hand corner.

Effect on Other Documents: **Announcement 2025(6)**, *2025 Revision of Forms TPM-1 and TPM-2,* 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.

For Questions Regarding Form TPM-1: For questions regarding Form TPM-1, call the Attorney General at 860-808-5270, Monday through Friday, between 8:00 a.m. and 5:00 p.m., or write to:

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

For Further Information on Form TPM-2: Call the Business Tax Subdivision/Excise Tax Field Unit of the DRS Audit Division at **860-541-3224**, Monday through Friday, between 8:30 a.m. and 4:30 p.m.

For the Latest News: Visit the DRS website at **portal.ct.gov/DRS**.

E-Services Update

Use **myconneCT** to file taxes, make payments, view filing history, and communicate with the agency simply and more efficiently on virtually any mobile device, including laptops, tablets, and smartphones, 24 hours a day, 7 days a week. For updated information, please visit the DRS website at **portal.ct.gov/DRS-myconneCT**.

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