



**pennsylvania**

DEPARTMENT OF REVENUE  
 BUREAU OF BUSINESS TRUST FUND TAXES  
 PO BOX 280909  
 MISCELLANEOUS TAX DIVISION  
 HARRISBURG PA 17128-0909

**LICENSED MANUFACTURERS,  
 WHOLESALERS & RETAILERS REPORTING  
 SCHEDULE FOR COLLECTED TAX ON ROLL-  
 YOUR-OWN TOBACCO (RYO) SALES IN  
 PENNSYLVANIA OF NON-PARTICIPATING  
 MANUFACTURER (NPM) BRANDS  
 (INSTRUCTIONS ON REVERSE SIDE)**

REPORTING MONTH/YEAR: \_\_\_\_\_

**Please provide the following information with respect to RYO tobacco that was made by a Non-Participating Manufacturer (NPM) and that was sold in Pennsylvania.**

Business Name (please print)				Tobacco Products License No.	
Street Address		City	State	ZIP Code	FEIN
Email Address		Website		Telephone Number	Fax

Amended Form for Reporting Period (month/year) \_\_\_\_\_  None (No Sales of NPM RYO Tobacco in PA)

Brand Name (a)	Ounces of RYO Taxed and Sold in PA (b)		Units of Per Stick Equivalent (.09 oz. equals 1 stick) (c)	Non-Participating Manufacturer Name and Address (If Known) (d)	Name and Address of From Whom Each Brand Was Purchased (e)
		÷ .09 =			
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		÷ .09 =			

**Total of Column B:** \_\_\_\_\_ **Total of Column C:** \_\_\_\_\_ **Page** \_\_\_\_\_ **of** \_\_\_\_\_

Under penalties of perjury, the undersigned authorized agent of the company states that the company named above verifies that all information contained herein is true and correct, and gives consent for use of this information to the Office of Attorney General to monitor compliance pursuant to Act 54 of 2000, known as the Tobacco Settlement Agreement Act.

Name (Print or Typed)	Authorized Signature	Title	Date
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WHOLESALE & RETAILERS REPORTING  
SCHEDULE FOR COLLECTED TAX ON ROLL-  
YOUR-OWN TOBACCO (RYO) SALES IN  
PENNSYLVANIA OF NON-PARTICIPATING  
MANUFACTURER (NPM) BRANDS**

**REPORTING MONTH/YEAR:** \_\_\_\_\_

**In accordance with Act 54 of 2000 known as the Tobacco Settlement Agreement Act, the Department of Revenue is required to compile information about NPM RYO Tobacco sold in this state. Complete and submit this schedule along with your monthly Tobacco Products report due the 20th of the month.**

**Definitions**

**"RYO"** Roll-your-own tobacco is any tobacco which, because of the tobacco's appearance type, packaging type or labeling, is suitable for use and is likely to be offered to, or purchased by, consumers as tobacco for making cigarettes. For purposes of this definition of "cigarette," 0.09 ounces of "roll-your-own" tobacco shall constitute one individual "cigarette."

**"Tobacco product manufacturer"** means any person who meets the definitions found in Act 54 of 2000, known as the Tobacco Settlement Act.

**"Tobacco products wholesaler"** means a person engaged in the business of selling tobacco products that received, stores, sells, exchanges, or distributes tobacco products to retailers or other wholesalers in this commonwealth or retailers who purchase from a manufacturer or from another wholesaler who has not paid the tax imposed.

**"Non-participating manufacturer"** (NPM) means any tobacco product manufacturer who is not a Participating Manufacturer (signatory) to the tobacco Master Settlement Agreement dated Nov. 23, 1998. A tobacco product manufacturer ceases to be a non-participating manufacturer upon entering into the Master Settlement Agreement. A listing of Participating Manufacturers is maintained and updated at the National Association of Attorneys General (NAAG) website, [www.naag.org](http://www.naag.org).

**"Retailer"** means a person that purchases or received tobacco products from any source for the purpose of sale to a consumer, or who owns, leases or otherwise operates one or more vending machines for the purpose of sale of tobacco products to the ultimate consumer. The term includes a vending machine operator or a person that buys, sells, transfers or deals in tobacco products and is not licensed as a tobacco products wholesaler under this article.

**Instructions for Completing REV-1808**

**This report must be completed for every RYO tobacco brand that is sold within this state and that is not on the list of Participating Manufacturer brands noted on NAAG's website.**

**Column a:** Enter the full brand name of the product sold (do not abbreviate). Do not break down into sub-categories, such as regular, menthol, light, etc.

**Column b:** Enter the number of RYO tobacco ounces sold monthly in Pennsylvania. This includes NPM sample RYO tobacco.

**Column c:** Take the number of ounces by brand listed in each row of column b and divide by .09 to find the stick equivalent of RYO and input it into column c for that brand.

**Column d:** Enter the name and address of the non-participating manufacturer of the brand (if known).

**Column e:** Enter the name and address of the business/person from whom each brand was purchased if different from the person identified in column c.

**Preparation of Schedule**

- Enter your business name and address as they appear on your license. Also enter your Federal EIN, email and the name, telephone and fax numbers of an individual able to answer questions about your report.
- **Amended reports must include sales of NPM RYO tobacco for an entire calendar month.**
- If a licensee has no NPM sales, check applicable box.
- If more space is required, you may copy this form.
- Attached the completed form to your monthly Tobacco Products Report due the 20th of each month. Each report must be signed by an authorized representative of your business.
- Retain a copy for your files.
- Please complete this schedule in full and mail to:

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