



Licensed Cigarette Stamping Agent Reporting Schedule and Instructions for Cigarette Sales in PA of Non-Participating Manufacturer (NPM) Brands

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 cigarettes sold in this state bearing the PA cigarette excise tax stamp. Complete and submit this schedule along with your monthly Cigarette Stamping report due the 20th of the month.

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 any of the following: (1) any roll of tobacco wrapped in paper or in any substance not containing tobacco; or (2) 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 (3) 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 clause (1) of this definition.

See Act 54 of 2000, known as the Tobacco Settlement Agreement Act.

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

"Licensed cigarette stamping agent" means any person who is licensed pursuant to Article XII of the Tax Reform Code, known as the Cigarette Tax Act, and Cigarette Tax Regulation, Title 61, Article III of the PA Code.

"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.

Instructions for Completing Reverse Side

This report must be completed for every cigarette brand that is stamped and 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. For example, for a cigarette named "Alpha Bravo Gold Menthol Lights", report only "Alpha Bravo Gold". Do not report as "A B Gold" or "A B Gold Menthol Lights".

Column b:

Enter the number of individual NPM cigarettes (sticks) sold monthly in Pennsylvania in packages to which you affixed the PA cigarette excise tax stamp. This includes NPM sample cigarettes. Do not list cigarettes that were purchased with the PA cigarette excise tax stamp already affixed.

Column c:

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

Column d:

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 and the name, telephone, and Fax numbers of an individual able to answer questions about your report.
- **Amended reports must include sales of NPM cigarettes for an entire period.**
- If CSA has no NPM sales, check applicable box.
- If more space is required, you may copy this form.
- Attach the completed form to your Monthly Cigarette Stamping Agent 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:

PA Department of Revenue
Bureau of Business Trust Fund Taxes
PO BOX 280909
Harrisburg PA 17128-0909