Form T-NPM

RHODE ISLAND DIVISION OF TAXATION
LICENSED DISTRIBUTOR REPORTING FORM
ON SALES BY NON-PARTICIPATING MANUFACTURERS

(see reverse side for instructions)

Reporting Month/Year: _____

Return the completed form 10 days after the close of the reporting month.

Please complete this schedule in full and mail to:
RI Division of Taxation
Excise Tax Section
One Capitol Hill
Providence, RI 02908

Please provide the following information with respect to cigarettes (including "roll-your-own") that were made by a Non-Participating Manufacturer (NPM) and that were stamped for sale within this state.

Your Business Name and Address: _____

Your Taxpayer ID No: _____

Contact Person: _____ Telephone: _____

(a) Brand Name	(b) Number of Cigarettes Sold Within State	(c) Ounces of Roll-Your-Own Tobacco Sold Within State	(d) Non-Participating Manufacturer Name and Address (if known)	(e) Name and Address of the Person(s) From Whom Each Brand Was Purchased	(f) Name and Address of the First Importer of Foreign Manufactured Brands (if known)

I certify that the above-stated information is true and correct. _____ Signature _____ Date

Form T-NPM Licensed Distributor Reporting Form and Instructions for Cigarette Sales of Non-Participating Manufacturer Brands

As part of the Master Settlement Agreement between certain cigarette manufacturers and the State of Rhode Island, the Division of Taxation is required to compile information about cigarettes and roll-your-own tobacco sold in this state. Please refer to RIGL §23-71 effective June 29, 1999.

Complete this form and submit it monthly if:

(1) You are a cigarette wholesaler,

(2) You are a tobacco products distributor; or

(3) You sell at retail tobacco products purchased from a person who is not required to file this report in Rhode Island (please see RIGL §44-20-13.2).

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 (i) any roll of tobacco wrapped in paper or in any substance not containing tobacco; or (ii) 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 (iii) 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 (i) of this definition.

The term "cigarette" includes "roll-your-own" tobacco (i.e., any tobacco, which, because of its appearance type, packaging, or labeling, is suitable for use and 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 constitutes one individual "cigarette."

"Tobacco product manufacturer" means any person who meets the definition found in RIGL §23-71.

"Licensed distributor" means any person who is licensed pursuant to RIGL §44-20-1(d).

"*Non-participating manufacturer" (NPM)* means any tobacco product manufacturer who is not a Participating Manufacturer (signatory) to the tobacco Master Settlement Agreement dated November 23, 1988. A tobacco product manufacturer ceases to be a non-participating manufacturer upon entering into the Master Settlement Agreement. A list of Participating Manufacturers and their brands is enclosed. The same list is also maintained and updated at the Nation Association of Attorneys General (NAAG) website: www.naag.org

INSTRUCTIONS FOR COMPLETING REVERSE SIDE

This report must be completed for every cigarette brand (i) that is stamped for sale within this state and (ii) that is not on the list of Participating Manufacturer brands noted above.

Column (a):
Enter the number of individual NPM cigarettes sold monthly in Rhode Island. In packages bearing the excise tax stamp of this state. List only cigarettes contained in packages to which you affixed the excise tax stamp in Rhode Island. Do not list cigarettes that were purchased with the tax stamp already affixed.

Column (b):
Enter the number of ounces of NPM roll-your-own tobacco sold in Rhode Island.

Column(c):
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(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 person from whom each brand was purchased if different from the person identified in column d.

Column(f):
Enter the name and address of the importer of the brand (if known).

PREPARATION OF SCHEDULE

Enter your business name and address as they appear on your license. Also enter your taxpayer ID Number (EIN) and the name and telephone number of an individual able to answer questions about your report.

If more space is required, you may copy this form.

Return completed form 10 days after the close of reporting month. Each report must be signed by an individual authorized to speak for your business.

Retain a copy for your files.

Please retain this schedule and mail to:

RI Division of Taxation
Excise Tax Section
One Capitol Hill
Providence, RI 02908