



# Non-Participating Manufacturer Reporting Form and Instructions

As part of the Master Settlement Agreement between certain cigarette manufacturers and the state of Washington, the Department of Revenue is required to compile information about cigarettes and roll-your-own tobacco sold in Washington. Please refer to Chapter 70.157 RCW and WAC 458-20-264.

Complete this form and submit it monthly if you are a cigarette wholesaler or if you are a tobacco products distributor.

This reporting form is not to be used for reporting sales of cigarettes to Indian Tribes with a Cigarette Tax Contract. To report those sales, please use form 82-2109.

## **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 products distributor"** means any person who meets the definitions found in RCW 82.26.010(3).

**"Cigarette wholesaler"** means any person who is licensed pursuant to Chapter 82.24 RCW.

**"Non-participating manufacturer"** means any manufacturer of cigarettes or "roll-your-own" tobacco who is not a signatory to the Master Settlement Agreement. A manufacturer ceases to be a non-participating manufacturer upon entering into the Master Settlement Agreement. A list of Participating Manufacturers is available at the National Association of Attorneys Generals (NAAG) Web Site, [www.naag.org](http://www.naag.org).

## **Instructions for Completing Reverse Side**

### **Column A:**

Enter the number of individual cigarettes sold in Washington in packages bearing the excise tax stamp of this state. List only cigarettes contained in packages to which you affixed the excise tax stamp of Washington. Include complimentary cigarettes that are given away unstamped, if you are liable for the payment of the tax on those cigarettes. Do not list cigarettes that were purchased with the tax stamp already affixed

### **Column B:**

Enter number of ounces of roll-your-own tobacco sold in Washington. List only roll-your-own tobacco where you were liable for Washington's tobacco products tax.

### **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.

### **Column E:**

Enter the name and address of the person from whom each cigarette was purchased.

### **Column F:**

Enter the name and address of the importer of the cigarette (if known).

## **Preparation of Schedule**

- If more space is required you may copy this form.
- Return the completed form 25 days after the close of the reporting month.
- Retain a copy for your files.
- Please complete this schedule in full and mail to:

Washington State Department of Revenue  
Taxpayer Account Administration Division  
PO Box 47476  
Olympia WA 98504-7476

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Washington State Department  
of Revenue  
Taxpayer Account Administration  
Division  
PO Box 47476  
Olympia, Washington 98504-7476

# Non-Participating Manufacturer Reporting Form

Instructions on reverse side

Return the completed form 25 days after the close of the reporting month.

Please complete this schedule in full and mail to: Washington State Department of Revenue, Taxpayer Account Administration Division, PO Box 47476, Olympia WA 98504-7476

**Please provide the following information with respect to cigarettes sold that were manufactured by a Non-Participating Manufacturer (NPM). To report sales of cigarettes to Indian Tribes with a cigarette tax contract, please use form 82-2109.**

Account ID: \_\_\_\_\_ Name: \_\_\_\_\_ Reporting Month/Yr: \_\_\_\_\_ mm/yy

No. of Cigarettes Sold in Washington (a)	Ounces of Roll-Your-Own Tobacco Sold in Washington (b)	Brand Name (c)	Non-Participating Manufacturer Name & Address (d)	Name & Address of the Person From Whom Each Cigarette Was Purchased (e)	Name & Address of the First Importer of Foreign Manufactured Cigarettes (f)

This report is subject to future verification by the Department of Revenue.

Signature: \_\_\_\_\_ Phone: \_\_\_\_\_ Date: \_\_\_\_\_