



Non-Participating Manufacturer Supplemental Reporting Form and Instructions

This supplemental reporting form is to be used only for reporting sales of cigarettes to an Indian Tribal Organization with a Cigarette Tax Contract; RCW 43.06.450.

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, 70.158 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.

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.

"Indian tribal organization" means a federally recognized Indian tribe, or tribal entity, and includes an Indian wholesaler or retailer that is owned by an Indian who is an enrolled tribal member conducting business under tribal license or similar tribal approval within Indian country; RCW 82.24.010(6).

Instructions for Completing Reverse Side

Column A:

Enter the number of individual cigarettes sold in Washington in packages bearing the excise tax stamp of a tribe with a cigarette tax contract. List only cigarettes to which you affixed the tribal or compact excise tax stamp. Do not list cigarettes that were purchased with the tribal or compact tax stamp already affixed.

Column B:

Enter the number of ounces of roll-your-own tobacco sold in Washington to an Indian tribal organization with a cigarette tax contract.

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 98504-74776

Non-Participating Manufacturer Supplemental 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). This form is a supplemental form to report sales to an Indian Tribal Organization with a Cigarette Tax Contract.

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: _____