

INSTRUCTIONS FOR VERMONT LICENSED WHOLESALE DEALER REPORT FOR CIGARETTE AND ROLL-YOUR-OWN SALES OF NON-PARTICIPATING MANUFACTURER BRANDS

The Department of Taxes is required to compile information about cigarettes manufactured by non-participants in the Master Settlement Agreement sold in Vermont. See 33 V.S.A. § 1913(10).

Complete this [form](#) and submit it electronically on a monthly basis if you hold a Vermont Tobacco Products Wholesale Dealer's License or a Vermont Cigarette Wholesale Dealer's License, if you are a person required to affix Vermont cigarette stamps, or if you affix cigarette tax stamps or remit tobacco products tax, cigarette tax, or roll-your-own cigarette tobacco, pursuant to 32 V.S.A. Chapter 205.

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 (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. 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 definitions found in 32 V.S.A. § 7702.

“Licensed Wholesale Dealer” means any person who meets the definition of wholesale dealer found in 32 V.S.A. § 7702 and who is licensed pursuant to 32 V.S.A. § 7731.

“Non-Participating Manufacturer” (NPM) means any tobacco product manufacturer who is not a Participating Manufacturer (signatory) to the Master Settlement Agreement dated November 23, 1998. A tobacco product manufacturer ceases to be an NPM upon entering into the Master Settlement Agreement. A list of Participating Manufacturers and their brands is maintained and updated at the National Association of Attorneys General (NAAG) website, www.naag.org. The list may also be obtained by contacting the Vermont Attorney General's office.

INSTRUCTIONS for Completing Reverse Side

You must report every cigarette or tobacco brand including roll-your-own (i) that is subject to tax within this state and (ii) that is not on the list of Participating Manufacturers and their brands noted previously.

Preparation of Schedule

Enter your business name and address as they appear on your license. Enter your name and telephone number of an individual able to answer questions about your report.

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 sold in the reporting period (month) in Vermont 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 Vermont. Do not list cigarettes that were purchased with the tax stamp already affixed.

Column C: Enter number of ounces of NPM roll-your-own tobacco sold in the reporting period (month) in Vermont. List only NPM roll-your-own tobacco on which you paid the Vermont Tobacco Products Tax.

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.

Click [here](#) to fill out the NPM-1 Form.