



Massachusetts Department of Revenue  
**Schedule CT-NPM**  
**Stamper's Report Schedule on Sales By Non-Participating Manufacturers**

**Return your completed Schedule CT-NPM within 20 days of the close of the reporting month.**

Business name	Name of contact person	Contact person phone number	Account ID number
Mailing address	City/Town	State	Zip
			Reporting date (mm/yyyy)

Provide the following information with respect to individual cigarettes ("sticks") that originated from a Non-Participating Manufacturer (NPM) and that you stamped for sale. Please print carefully or type. If you need more space, please provide the required information on copies of this form.

a. Brand name (do not break down into sub-categories, such as regular, menthol, light, etc.)	b. Name and address of NPM that manufactured the brand and name and address of person from whom brand was purchased, if not from NPM. Also provide name and address of first importer of foreign manufactured brands	c. Number of sticks of this brand stamped for sale in Massachusetts	d. Total number of sticks of this brand stamped for sale in other states*	e. Beginning inventory of this brand	f. Purchases of this brand	g. Ending inventory of this brand

\*List number of sticks for each state here or on an attachment.

You must report numbers of sticks, not packs or cartons. Also, you must submit a signed Schedule CT-NPM with Form CT-1 or Form CTS-1NR even if you did not purchase any brands from an NPM or if the number required in any column is "0."

**Note:** Before stamping NPM cigarettes for sale in Massachusetts, you must obtain from each NPM a copy of its executed Massachusetts Certificate of Compliance by Non-Participating Manufacturer and provide a copy to the Department of Revenue with your monthly stampers returns.

**Declaration**

**The undersigned certifies under the penalties of perjury that all items and statements herein contained and upon schedules attached hereto are true and accurate in every particular.**

Signature	Title	Date
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## Schedule CT-NPM Instructions

In connection with the Master Settlement Agreement between certain cigarette manufacturers and the Commonwealth of Massachusetts, the Department of Revenue is required to compile information about cigarettes sold by Non-Participating Manufacturers (NPMs) in this state. Please refer to MGL. Ch. 94E, Provisions Concerning Certain Tobacco Manufacturers, and DOR regulation 830 CMR 94E.1.1.

Complete this schedule and submit it within 20 days after the close of the reporting month if you are an authorized cigarette stamper. Each schedule must be signed by an individual authorized to speak for your business. Retain a copy for your files.

You must report the number of individual cigarettes (sticks), not packs or cartons. Also, you must submit a signed Schedule CT-NPM with Form CT-1 or Form CTS-1NR even if you did not purchase any brands from an NPM or if the number required in any column is "0."

### Definitions

#### Cigarette

"Cigarette" means any product that contains nicotine, is intended to be burned or heated under ordinary conditions of use, and consists of or contains (a) any roll of tobacco wrapped in paper or in any substance not containing tobacco; (b) 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 (c) 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 (a) of this definition.

#### Tobacco product manufacturer

"Tobacco product manufacturer" means any person who meets the definitions found in MGL. Ch. 94E.

#### Non-participating manufacturer

"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, 1998. A tobacco product manufacturer ceases to be a non-participating manufacturer upon entering into the Master Settlement Agreement. An updated list of Participating Manufacturers and their known brands is available at the National Association of Attorneys General (NAAG) website at [www.naag.org](http://www.naag.org) by clicking on "Tobacco Settlement Documents" and then on "Brand Name Lists for MSA Participating Mfrs-Tobacco Products." If a brand is not listed on that site, then it should be considered an NPM brand.

### Line-by-Line Instructions

This schedule must be completed for every cigarette brand that (a) is stamped for sale within Massachusetts and (b) is not on the list of Participating Manufacturer brands referred to above.

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

If you need more space, please provide the required information on copies of this form.

#### Column a

Enter the full brand name of the product stamped for sale (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 name and address of the NPM of each brand. If you purchased the cigarettes from someone other than the NPM, also identify that seller. If the cigarettes were manufactured outside the U.S., also identify the first importer.

#### Column c

Enter the total number of sticks of each brand contained in packages to which you affixed the Massachusetts tax stamp in the reporting month. Do not include cigarettes that you purchased with the tax stamp already affixed.

#### Column d

Enter the total number of sticks of each brand contained in packages to which you affixed the tax stamp of any jurisdiction other than Massachusetts in the reporting month. Also, provide a breakdown of each total by jurisdiction.

#### Column e

Enter the total number of sticks of each brand in your inventory on the first day of the reporting month.

#### Column f

Enter the total number of sticks of each brand that you purchased in the reporting month.

#### Column g

Enter the total number of sticks of each brand in your inventory on the last day of the reporting month.

### Where to File

Complete this schedule in full and mail it along with Form CT-1 or Form CTS-1NR to: **Massachusetts Department of Revenue, Cigarette and Tobacco Excise Unit, PO Box 7004, Boston, MA 02204.**