

Bulletin



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No. TT-28

March 5, 2001

TO: Licensed Maryland Cigarette Wholesalers

SUBJECT: Reporting Requirements - Cigarette Master Settlement Agreement

On April 4, 2000, this office issued Bulletin No. TT-22 (copy attached) concerning new tax return reporting requirements. New form 608-3ATTD -- Recapitulation of Wholesaler Sales of Cigarettes to Retailers by Cigarette Manufacturers -- was specifically designed for wholesalers to provide information concerning sales of cigarettes by non-participating manufacturers to the Master Settlement Agreement (MSA). The first report was due August 21, 2000, covering activities in the month of July 2000.

As reflected in the attached letter from the Maryland Attorney General's Office, it is necessary for us to receive and compile data from cigarette wholesalers going back to June 1, 1999, the initial effective date of the Maryland statute (Chapter 169, Acts of 1999) enacted pursuant to the MSA. In addition, in processing forms received since August 2000, we have noted that some wholesalers are not, in every case, listing the non-participating manufacturer in part B but rather are listing the entity from whom they purchase the cigarettes regardless of whether that entity is a manufacturer or another wholesaler. The April 4, 2000 bulletin stated that it was the manufacturer which had to be listed in part B.

In order for us to assist the Attorney General's Office in complying with mandatory requirements under the MSA and Chapter 169, the following will be necessary:

- You need to submit a completed form 608-3ATTD for each month between June 1999 and

June 2000. Once again, we point out that part B must list the actual manufacturer of the cigarettes. If that information is impossible to obtain, then you must attach a separate schedule outlining the specific brand names and quantities of cigarettes received in that month for each supplier who is not a manufacturer.

- For those accounts who have submitted incomplete information on non-participating "manufacturers" on reports filed since August 2000, you will be receiving a separate letter from this office in the immediate future asking for detailed information on brands and quantities sold.

To assist you in compiling this information, attached is an updated list of MSA participating manufacturers. Every other manufacturer is a non-participating manufacturer.

Your cooperation in submitting these forms by April 2, 2001 is enlisted and will be appreciated. It is imperative that the State of Maryland obtain prompt and accurate information. While we hope to be able to collect this data through reporting schedules, failure to submit schedules or the submission of incomplete schedules could necessitate a more extensive on-site examination of your records by representatives of the Comptroller's Office and/or Attorney General's Office.

If you have any questions concerning these requirements or require additional forms, please feel free

to contact Administrative Manager Christie E. Mattox at 410-260-7312 or Processing Control Manager Denise Davis at 410-260-7321.

Charles W. Ehart, DPA

Director

Alcohol and Tobacco Tax Division

Attachments