

INSTRUCTIONS

New Requirement for 2006:

Please attach documentation for reported NPM sales.

In-State: attach purchase invoices or computer printouts to document reported NPM sales.

Out-of-State: attach sales invoices or computer printouts of sales to SD to document reported NPM sales.

As part of the Master Settlement Agreement (MSA) between certain cigarette manufacturers and the State of South Dakota, the Department of Revenue & Regulation is required to compile information about cigarettes and roll-your-own tobacco (RYO) sold in this State. Please refer to SDCL 10-50 and 10-50B.

PM-Participating manufacturer means any tobacco manufacturer signing the Master Settlement Agreement. Tobacco product manufacturers that are signatory to the Master Settlement Agreement.

NPM-Non-participating manufacturer means any tobacco product manufacturer who is not a participating manufacturer, signatory to the tobacco Master Settlement Agreement. A tobacco product manufacturer ceases to be a non-participating manufacturer upon entering into the Master Settlement Agreement.

If you question the manufacturer of a brand, or if they are PM or NPM you may go to the website, www.state.sd.us/drr. The site allows you to sort by brand name, shows you who the manufacturer is and whether they are a PM or NPM. If you do not have access to Internet call the number below for information or a paper copy. Only the manufacturers listed as **NPM's** need be reported on this form.

Only cigarettes and RYO listed on the Department of Revenue & Regulations website are allowed to be sold in the State of South Dakota. If you wish to sell products not listed the manufacturer MUST file a Certification Form with DRR. These forms are on the above website.

LISTING FOR RYO SALES:

A. Brand Name

Enter the full brand name of the NPM Roll-Your-Own product sold.

B. NPM Name and Address

List the manufacturer of the tobacco product and address if known.

C. Supplier Name and Address

List the supplier from whom each brand was purchased if different than the NPM manufacturer.

D. RYO Ounces you paid SD Taxes on.

Enter the ounces of roll-your-own tobacco you paid South Dakota taxes on. Do not list pipe tobacco

E. RYO Ounces SD taxes were already paid.

Enter the ounces of roll-your-own received by you that the South Dakota Taxes had already been paid on.

List as contact person the person responsible for completing the report and able to answer questions about the report, also list the contact person's telephone number.

Please complete this report and return whether you have sales in South Dakota for the reporting period or not. You may make additional copies if needed. **Return this report to:** Jessica Durkin, Mickelson Building, 1302 E. Highway 14, Suite 1, Pierre, SD 57501 Telephone: 605-773-7804; FAX: 605-773-4106