

**New Hampshire Department of Revenue Administration
109 Pleasant Street, Concord, NH 03301**

**TECHNICAL INFORMATION RELEASE
TIR 2014-011 Date December 3, 2014**

A Technical Information Release is designed to provide immediate information regarding tax laws administered by the Department or the policy positions of the Department as a service to taxpayers and practitioners. A Technical Information Release represents the position of the Department on the limited issues discussed herein based on current law and Department interpretation. For the current status of any tax law, practitioners and taxpayers should consult the source documents (i.e., Revised Statutes Annotated, Rules, Case Law, Session Laws, etc.). Questions should be directed to Central Tax Services at (603) 230-5920.

New Tobacco “C” Stamp for Non-Participating Manufacturer Cigarettes

In accordance with RSA Chp. 541-C, which codifies the terms of the Master Settlement Agreement (MSA), the State of New Hampshire Department of Revenue Administration (NHDRA) has enacted rules (PART Rev. 1002) requiring wholesalers to stamp all cigarettes in packages of 20 purchased from a Non-Participating Manufacturer (NPM) and sold to New Hampshire licensed retailers with a unique “C” tobacco tax stamp. Each “C” tobacco tax stamp has a value of \$1.78 and is sold in rolls of 5,025. These rolls can be purchased from the NHDRA using Form CD-15, Cigarette Stamp Order. Form CD-15 can be found at the NHDRA’s website at: <http://www.revenue.nh.gov/forms/tobacco.htm>.

If you sell NPM cigarette packages containing 25 cigarettes, please call the NHDRA at (603) 230-4359 for guidance on stamping the product.

An NPM is any manufacturer that makes payments into a qualified escrow fund as required under RSA Chp. 541-C, but has not become a participating manufacturer as set forth in Section II (jj) of the MSA. The directory of participating manufacturers and NPMs can be found on the New Hampshire Department of Justice’s website at: <http://doj.nh.gov/consumer/tobacco/documents/tobacco-directory.pdf>

Individuals who need auxiliary aids for effective communication in programs and services of the N.H. Department of Revenue Administration are invited to make their needs and preferences known to the N.H. Department of Revenue Administration, 109 Pleasant Street, Concord, NH 03301 or by contacting them at (603) 230-5000.