



WHOLESALE CERTIFICATION OF NPM BRANDS
 OFFICE OF STATE TAX COMMISSIONER
 SFN 23504

This return must be filed on or before the 15th day of the month following the quarter during which the cigarettes and roll-your-own were sold.

Individual or Business Name, Mailing Address, City, State, Zip Code (enter name as it appears on the Cigarette and Tobacco Products License.)	For the month of:	Year:
	Employer ID or Soc. Sec. No.	Cigarette and Tobacco Products License No.
	Contact Name	Daytime Phone No.

Month	Enter Brand Name here: _____	Enter Brand Name here: _____	Enter Brand Name here: _____	Enter Brand Name here: _____	Enter Brand Name here: _____
Total Cigarettes					

I certify, by my signature, the number of cigarettes reported above represents the cigarettes, identified as NPM products, taxed in the state of North Dakota for this time period.

Name _____

Date _____

Instructions for Wholesalers Certification of NPM Brands

1. All wholesalers must submit a certification regardless of whether they have brands to report.
2. All reporting is to be done by individual sticks, not packs or cartons on taxable North Dakota sales, not purchases, in the reporting period.
3. Review brands to determine whether subject to certification. A brand list is available at www.nd.gov/tax. Select Tobacco from the menu on the homepage then from the drop down list select Publications. Under Brand Information open Participating Manufacturers Brand List. **If the brand is on the list it need not be reported for certification.**
4. Enter the months being certified and then enter the specific brand in the Brand Name column heading. All members of a brand family will be reported under one brand name.
5. For RYO product brand names convert the ounces sold and taxed in North Dakota to individual cigarettes using the regular .09 grams/cigarette factor.
6. Place the number of individual cigarettes sold and taxed in North Dakota in the reporting period under the corresponding brand name. Units sold will be those invoiced to the customer in a reporting period even though they may still be on a truck and not yet delivered.
7. Contact John Quinlan at 701-328-3475 or at jquinlan@state.nd.us if there are any questions regarding the form or brand names.