



WHOLESALE CERTIFICATION OF NPM BRANDS
 OFFICE OF STATE TAX COMMISSIONER
 SFN 23504 (1-2019)

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

Taxpayer's Name (as it appears on the Cigarette and Tobacco Products License)			MM/YYYY	Account Number CIG-
Mailing Address			Email	
City	State	ZIP Code	Contact Name	Daytime Telephone Number

Invoice Date	Invoice No.	Brand Name	Number of Cigarettes
If necessary, add additional sheets.			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.

Signature of Taxpayer or Officer of Corporation	Title	Date
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Wholesalers Certification of NPM Brands

General Instructions

Licensed distributors must submit the Wholesalers Certification of NPM Brands **monthly** even if they do not have NPM brand sales to report. The certification is due by the 15th day of the month following the reporting period.

Complete in full (PLEASE PRINT) all identifying information on the top of the certification form.

If you have no NPM brand sales to report, enter zero in the Total Cigarettes box at the bottom of the Number of Cigarettes column.

Complete a separate line for each sale of NPM brands. For each sale report the invoice date, invoice number, brand name, and number of cigarettes sold. NPM sales reported are on units sold, taxed, and invoiced in a reporting period even if the cigarettes may be in transit or not yet delivered.

Quantity of cigarettes are reported in sticks (not cartons or packs).

NPM cigarettes include the equivalent number of cigarettes from roll-your-own tobacco. To calculate the equivalent number of cigarettes from roll-your-own tobacco, divide total ounces by .09 and round up to the next whole number.

A listing of PM and NPM cigarettes and roll-your-own tobacco by brand and manufacturer is available at www.nd.gov/tax/tobacco/pubs.

Signature: The licensed distributor or its agent must sign and date the certification. Please PRINT the title of the person signing the form.

For assistance –
Email: cig-tobaccotax@nd.gov
Phone: 701.328.3343

Electronic Filing and Payment

Options are available to file and pay electronically through Taxpayer Access Point (TAP). Please go to www.nd.gov/tax/tap for more information.