

General Template Instructions.....	1
TC-752 Schedule Instructions.....	2
TC-752 Instructions.....	3
References/Resources.....	6

Use this template to report your installment deposits for this quarter. You must complete the entire report and schedule. Keep supporting documentation in case of audit.

Use [these resources](#) if you need further assistance.

General Template Instructions

Follow these steps to complete and submit your application:

1. [Complete the Brand Sales schedule first.](#)
2. [Complete your report.](#)
3. Save your report as an xls file.
4. Go to [Taxpayer Access Point \(TAP\)](#).
5. Upload your file.

Important

- *Complete your schedules before the return.*
- Don't leave blank lines between entries in the template. It will cause errors.
- Round to the nearest whole numbers and dollars.
- Dropdown menus have been provided where possible.

Saving your File

Microsoft Excel 2010 automatically saves files as .xlsx. You must save your file as .xls to upload.

This template has the following tabs:

- *Instructions*
- *TC-752 Report*
— Complete this after your schedule.
- *PM Brand Family ID Schedule*
— Complete this first.
- *NPM Brand Family ID Schedule*
— Complete this second.
- *Local Distributor Schedule*
— Complete this third.
- *Escrow History Schedule*
— Complete this fourth.

TC-752 Schedule Instructions

Only identified brand families will be certified and listed in the *Utah Cigarette Directory*. Brands not listed may not be sold in Utah.

Participating Manufacturers

- Column 1 Enter the cigarette brand family name.
- Column 2 Choose cigarettes or RYO.
Note: If you selected cigarette, you must enter *Yes* or *No* in Column 3.
- Column 3 Select *Yes* or *No* if you chose cigarettes in Column 2.
- Column 4 Choose *Yes* if the brand family has ever been sold in Utah. Otherwise, choose *No*.
- Column 5 Choose *Yes* if the brand family will or may be sold in Utah after this certification date. Otherwise, choose *No*.

Nonparticipating Manufacturers

- Column 1 Enter the cigarette brand family name.
- Column 2 Choose cigarettes or RYO.
Note: If you selected cigarette, you must enter *Yes* or *No* in Column 3.
- Column 3 Choose *Yes* if the brand family has been certified Fire Safe by the Utah Fire Marshal's Office. Otherwise choose *No*.
- Column 4 Choose *Yes* if the brand family has ever been sold in Utah. Otherwise, choose *No*.
- Column 5 Choose *Yes* if the brand family will or may be sold in Utah after this certification date. Otherwise, choose *No*.
- Column 6 Enter the units sold in Utah last calendar year.
 - One cigarette equals one unit.
 - RYO .09 ounces equals one unit.
- Columns 7-8 Enter the previous manufacturer's name and address.

Local Distributor

- Column 1 Enter distributor information.
- Column 2 Enter the Utah Cigarette License number.
- Columns 3-4 Enter distributor address and phone number.
- Column 5 Enter the cigarette brand family name.

NPM Qualified Escrow Account

You must include the following with your certification:

- Proof of the amount and date of deposit to Utah's segregated sub-account for 2010 sales.
- Current account ledger of your segregated sub-account for Utah.

These items are part of the Certification. We will reject incomplete Certifications.

TC-752 Instructions

Complete the TC-752 online and upload required attachments at tap.tax.utah.gov.

Note: *You must fill out Contact/Return information to complete your form.*

Federal Approval Required by UCA §59-14-210

You must provide the following:

1. CURRENT FTC approval letter for health-warning rotation plan for each of the brand families (cigarette only) you have sold or will sell in Utah.
 - Federal Trade Commission
600 Pennsylvania Avenue, N.W.
Washington, D.C. 20580
General Information Locator: 202-326-2222
2. CURRENT CDC ingredient-listing compliance letter(s) for the cigarette brands you have sold or will sell in Utah. Include a statement of which brand's ingredients were submitted for each approval letter.
 - Center for Disease Control and Prevention
1600 Clifton Road
Atlanta, GA 30333
1-800-311-3435 cdc.gov/netinfo.htm

NPM Information

All NPMs must provide the following information. All attachments must show the item number to which it corresponds:

1. Your current U.S. Treasury Tobacco Tax Bureau (TTB) permit as a manufacturer or importer.
2. Name, address and phone number of the trademark owner and any license agreement or other document giving you permission to use the brand family's trademark listed in Part 2B.
3. Corporate documents such as articles of incorporation, charter or certificate.
4. List of company officers and owners (all persons with an equity interest of 10 percent).
5. A complete list of cigarettes and RYO tobacco that you (including principals, subsidiaries, affiliates, successors, members, officers, owners and directors) manufacture, no matter where sold. Also include time periods and place those brands were manufactured.
6. A complete list of other tobacco products (cigars, pipe tobacco, smokeless tobacco, etc.) that the you (including principals, subsidiaries, affiliates, successors, members, officers, owners and directors) manufacture, no matter where sold. Also include time periods and place those brands were manufactured.
7. A complete list of little cigars that you (including principals, subsidiaries, affiliates, successors, members, officers, owners and directors) manufacture, no matter where sold. Also include time periods and place those brands were manufactured.
8. List of prior manufacturers of each of the brand families listed in Part 2B.
9. For each brand family in Part 2B, report:
 - a. Manufacturer's location
 - b. Name, address and phone number of the factory manager(s)
 - c. Date manufacturing first began
 - d. Identification of intended distributors
 - e. Price for each brand family you intend to sell to distributors licensed in Utah
 - f. Manufacturing process explanation including the individual steps used to produce cigarettes or RYO tobacco
 - g. Name, address and contact for the maker (if not you) and a copy of any agreement or contract between the maker and you regarding the manufacture or sale of cigarettes
10. If you or any of your principals previously imported or distributed cigarettes or RYO tobacco in the U.S., a list of each brand family name with manufacturer's name and address.
11. If you deliver cigarettes directly to a distributor located in and licensed to stamp in Utah, a list of those distributors to whom cigarettes were delivered. Attach copies of the TC-562 reports filed with the Utah State Tax Commission for deliveries in the last 12 months.

12. Statement showing if you pay the Utah tax for each brand family of RYO tobacco being certified. Give a complete list of Utah retailers to whom you intend to sell.
13. A publications or Website URLs list of whom you intend to sell cigarettes or RYO by mail order or through the Internet. Attach copies of all reports filed with the Utah State Tax Commission to comply with the Jenkins Act (Chapter 10A of Title 15 of the U.S. Code, Section 375 et seq.) for sales in the last 12 months.
14. Name and address of the entity that submitted the ingredient report to the U.S. Secretary of Health and Human Services as required by the Federal Cigarette Labeling and Advertising Act (15 U.S.C. § 1335a) for each brand family in Part 2B. Attach copies of all certificates of compliance.
15. For each brand family in Part 2B, a copy of the current FTC rotation plan approval letter and the name and address of the entity that filed the health warning rotation plan with the FTC.
16. Copy of UCC filings and the Security Agreement for any escrow agreement you submitted granting a third party security interest in the escrow fund.
17. A list of the states that have certified you and the brand families. Identify any state(s) that have refused to list you or has removed you from its directory.

Foreign NPMs

NPMs located in foreign countries must provide the following information. All attachments must show the item number to which it corresponds:

1. A copy of the license, permit or other registration documents required by the country where the brand families in Part 2B are manufactured.
2. Copies of Custom Form 7501 for the last 12 months for each brand family being certified.
3. A copy of the sworn statement that you have submitted timely or have certified that you will submit timely ingredients to the Secretary of Health and Human Services, as required by 19 U.S.C. §1681a(c)(1).
4. A copy of the importer's certificate under penalty of perjury as required by 19 U.S.C. 1681a(c)(2) regarding the exact format of warnings and the rotation plan for health warnings.
5. A copy of the trademark holder's certificate under penalty of perjury that it has not withdrawn consent to import into the United States as required by 19 U.S.C. § 1681a(c)(3)(A) and a copy of the importer's certificate under penalty of perjury that the trademark owner has not withdrawn consent to import into the United States as required by 19 U.S.C. § 1681(c)(3)(B).
6. The name, address and contact information for all importers of the brand families listed in Part 2B.

Affidavit (Part 7)

By entering this information, you certify that this report is signed by an officer of the manufacturer who is authorized to bind the applicant company.

We will reject certifications that are not complete.

References/Resources

- Utah Code §59-14-210
- [Utah Cigarette Directory](#)
- [Publication 65, Tax Information for Retailers, Distributors and Stampers of Cigarettes and Tobacco Products](#)

Returns and Schedules: You may be penalized if you do not file the correct forms and schedules. See tax.utah.gov/tobacco/information for the forms and schedules you must file.

Information Updates: Contact the Tax Commission immediately if account information changes. Submit changes on the following forms:

TC-69, Utah State Business and Tax Registration — open a new business or change ownership

TC-69C, Notice of Change for a Tax Account — change address, close an outlet or account, and add or remove an officer or owner

Taxpayer Resources: The Tax Commission offers online workshops to help taxpayers understand Utah taxes. Visit tax.utah.gov/training for a list of all training resources. If you need more information or access to online services, forms or publications, visit the Tax Commission's home page at tax.utah.gov.

You may also write or visit the Utah State Tax Commission at 210 North 1950 West, Salt Lake City, UT 84134-0400, or phone 801-297-2200 (1-800-662-4335 outside the Salt Lake area). You can email questions to taxmaster@utah.gov.

For accommodations under the Americans with Disabilities Act, contact the Tax Commission at 801-297-3811 or TDD 801-297-2020. Please allow three working days for a response.