

**PURCHASES AND SALES OF NON-PARTICIPATING MANUFACTURER (NPM) ROLL-YOUR-OWN (RYO)  
TOBACCO IN KANSAS BY IN-STATE DISTRIBUTORS**

SCHEDULE MSA-RYO-3a

Check one:  Original Report       Amended Report

Filing Month/Year: \_\_\_\_\_

License #: \_\_\_\_\_

Business Name: \_\_\_\_\_

Phone #: \_\_\_\_\_

Address, City State, Zip: \_\_\_\_\_

**STEP 1 of 2: NPM RYO PURCHASES**

A NPM RYO Brand Family Name	B Ounces of NPM RYO Purchased or Brought into Kansas	C Non-Participating Manufacturer  Full Name & Address	D From Whom Brand was Purchased (If different from manufacturer)  Full Name & Address	E First Importer of Foreign Manufactured Brands  Full Name & Address

Proceed to Schedule MSA-RYO-3b

**STEP 2 of 2: NPM RYO SALES, REFUNDS AND CREDITS**

<b>F</b> <b>NPM RYO Brand Family Name</b>	<b>G</b> <b>Ounces of NPM RYO Sold in Kansas</b>	<b>H</b> <b>Non-Participating Manufacturer</b> Full Name & Address	<b>I</b> <b>Ounces of NPM RYO Sold Out-of-State</b>	<b>J</b> <b>Ounces of NPM RYO Returned to Manufacturer</b>	<b>K</b> <b>Ounces of NPM RYO Destroyed</b>

Visit [ag.ks.gov/tobacco](http://ag.ks.gov/tobacco) for a current list of manufacturers and brands certified for sale in Kansas.

**I certify that my business did not sell NPM RYO in Kansas during the filing month.** (Check if applicable)  
**I declare under penalty of perjury under the laws of the state of Kansas that the foregoing is true and correct.**

\_\_\_\_\_  
 Name (print)

\_\_\_\_\_  
 Title (print)

\_\_\_\_\_  
 Signature

Executed on \_\_\_\_\_  
 Month/Day/Year

## INSTRUCTIONS FOR SCHEDULE MSA-RYO-3a and MSA-RYO-3b (TB-34)

As part of the Master Settlement Agreement between certain cigarette manufacturers and the State of Kansas, the Department of Revenue is required to compile information about cigarettes and roll-your-own (RYO) tobacco sold in Kansas that is manufactured or imported by manufacturers who do not participate in the Master Settlement Agreement (Non-Participating Manufacturers). The Department of Revenue will provide this information to the Kansas Attorney General for use in enforcing the law.

Complete this schedule and submit it on or before the 20th day of each month, along with your monthly excise tax report, if you are an in-state licensed tobacco products distributor. If you are an out-of-state licensed tobacco products distributor, please complete Schedule MSA-RYO-2.

Complete this schedule as required in full, even if you had no activity during the filing period. If you had no activity, please check the designated box on the schedule.

### Preparation of Schedule:

- Check the box indicating whether this is an "Original Report" or an "Amended Report."
- Enter your full name and address (including street, city, state and zip code).
- Enter your Kansas distributor license number.
- Enter the month and year covered by this report.

**Column A:** Enter the full brand family name of the NPM RYO product purchased. Do not abbreviate. Do not break down into sub-categories, such as regular, menthol, light, etc. Visit [ag.ks.gov/tobacco](http://ag.ks.gov/tobacco) for a current list of manufacturers and brands certified for sale in Kansas.

**Column B:** Enter the number of ounces of NPM RYO brought into Kansas during the reporting month for each brand. List only ounces of NPM RYO for which you paid the Kansas excise tax.

**Column C:** Enter the full name and address (including street, city, state and zip code) of the NPM who manufactured the RYO brand purchased.

**Column D:** Enter the full name and address (including street, city, state and zip code) of the supplier from whom you originally purchased the RYO brand if different from the NPM identified in Column C.

**Column E:** Enter the full name and address (including street, city, state and zip code) of the first importer of any RYO brand manufactured outside of the United States.

**Column F:** Enter the full brand family name of the NPM RYO product transacted during the reporting month. Do not abbreviate. Do not break down into sub-categories, such as regular, menthol, light, etc.

**Column G:** Enter the number of ounces of NPM RYO sold in Kansas during the reporting month by brand. List only ounces of NPM RYO on which you paid the Kansas excise tax and for which you are not eligible to receive a refund or credit from the Department of Revenue.

**Column H:** Enter the full name and address (including street, city, state and zip code) of the NPM who manufactured the RYO brand transacted.

**Column I:** Enter the number of ounces of NPM RYO sold into other states during the reporting month by brand, for which you will receive a refund or credit.

**Column J:** Enter the number of ounces of NPM RYO returned to the manufacturer during the reporting month by brand, for which you will receive a refund or credit.

**Column K:** Enter the number of ounces of NPM RYO destroyed during the reporting month by brand, for which you will receive a refund or credit.

### Completion of Schedule:

- Use supplemental schedules if necessary. You may photocopy this schedule if you require additional space.
- Sign and date the schedule declaring that the information listed is true and correct.
- Print your name and title.
- Enter the page number and total number of pages included in the completion of this schedule.
- Retain a copy of this schedule for your files.
- Include this completed schedule with your monthly excise tax report and mail to the address below.

This schedule is for reporting purposes only. It is not used for the calculation of tax.

Sign and submit this report to the Kansas Department of Revenue by the 20<sup>th</sup> day of the month following the reporting month to: Cigarette Tobacco, Customer Relations, 915 SW Harrison St., Topeka, KS 66612-1588.

If you have any questions or need additional assistance, please contact our office at 785-368-8222, choose option 5 followed by option 4 from 8 a.m. to 4:45 p.m., Monday through Friday, and email us at: [kdor\\_cigtob@ks.gov](mailto:kdor_cigtob@ks.gov), or if needing forms visit our website at: <http://www.ksrevenue.org/bustaxtypescig.html>.

FAILURE TO FILE YOUR MONTHLY REPORT AS REQUIRED BY LAW  
MAY RESULT IN THE SUSPENSION OR REVOCATION OF YOUR  
DISTRIBUTOR'S LICENSE FOR A PERIOD OF UP TO ONE YEAR AND  
UP TO \$1000 ADMINISTRATIVE FINE FOR EACH VIOLATION.