



Sales Year:

State of Tennessee
Office of the Attorney General and Reporter
Revenue Section
Tobacco Enforcement Division
Post Office Box 20207
Nashville, TN 37202-0207

**Non-Participating Manufacturer
Annual Certification of Escrow Compliance**

Please type or legibly print in permanent blue ink (This form may be filled out on-line. However, all signatures must be executed in permanent blue ink.)

Part I: General Tobacco Product Manufacturer Information

Applicant name: _____

Street Address: _____

City/State/Zip/Country: _____

Mailing Address (if different from above): _____

City/State/Zip/Country: _____

Telephone number: _____ Facsimile number: _____

E-mail address: _____

Website address: _____

Name of Person Completing Certificate: _____

Title of Person Completing Certificate: _____

Important Note: The Attorney General's Office will not process incomplete, unsigned or illegible certifications. Only official forms will be processed by the State.

- Identify by name, address, telephone number and e-mail address the attorney authorized to represent you regarding your Certificate of Escrow Compliance. (Attach additional sheets if necessary.)

Name:	
Firm:	
Address:	
Phone Number:	E-mail Address:

- Identify by name, title, address, telephone number and e-mail address the person authorized to provide information to the State of Tennessee or receive information from the State of Tennessee regarding your Certificate of Escrow Compliance. (Attach additional sheets if necessary)

Name:	Title:
Address:	
Phone Number:	E-mail Address:

- The Applicant is the Tobacco Product Manufacturer (i.e. fabricator) of the cigarettes listed in this Certificate which are intended to be sold in the United States, including cigarettes intended to be sold in the United States through an importer. Yes No
- The Applicant “[i]s the first purchaser anywhere for resale in the United States of cigarettes manufactured anywhere that the manufacturer does not intend to be sold in the United States.” See Tenn. Code Ann. § 47-31-102 (9)(A)(ii). Yes No
- If the answer is “No” to question #3 or “Yes” to question #4, identify each manufacturer (i.e. fabricator), its plant street address, mailing address, contact person, telephone and facsimile phone numbers, and the relationship to the applicant. Identify the location of the transfer of ownership of Cigarettes and a copy of every agreement or contract between the applicant and fabricator. (Attach additional sheet(s), as necessary, to complete the response.) Yes No
- Applicant is a successor of any entity described in questions #3 or #4 above (i.e., manufacturer or first importer). Yes No
- If Applicant answered “No” to questions #4, #5 and #6 above, explain the basis for Applicant’s claim that it is a Tobacco Product Manufacturer as defined by Tenn. Code Ann. § 47-31-102(9) and submit all documents to support Applicant’s contention. (Attach additional sheet(s), as necessary, to provide a complete response.) Yes No

Part II: Non-Participating Manufacturer Qualified Escrow Account Information

Non-Participating Manufacturer Applicant certifies that as of the date of this Certificate, Applicant:

- 8. Has established and continues to maintain a Qualified Escrow Fund. Yes No
- 9. Has executed a Qualified Escrow Agreement that has been reviewed and approved by the Attorney General for the State of Tennessee: Yes No

Please note the Model Escrow Agreement is available on the Tennessee Attorney General’s website at <http://www.tn.gov/attorneygeneral/tob/pdf/escrowagreement.pdf>

- 10. The Qualified Escrow Agreement submitted to the Attorney General for the State of Tennessee is identical to the one provided on the Tennessee Attorney General’s Website? Yes No

If you answered “No” to #10, please review and comply with the Instructions and Definitions. You are required to provide a redlined version of the Escrow Agreement for prior approval in writing by the Attorney General of the alterations. The redline copy must include double underlined markings of all additions and ~~strike out~~ markings of all deletions to the model Escrow Agreement.

11. **Financial Institution information:**

Name of Institution:	
Representative Name/Title:	
Street Address:	
City/State/Zip Code:	
Escrow Acct. #:	Sub-Acct. # For Tennessee:
Telephone Number:	Facsimile Number:
E-mail Address of Bank Representative:	

12. **Escrow Calculation and Deposit for Sales in Tennessee for Calendar Year 2015:**

Total NPM units certified in 1st quarter: _____ Deposit: _____

Total NPM units certified in 2nd quarter: _____ Deposit: _____

Total NPM units certified in 3rd quarter: _____ Deposit: _____

Total NPM units certified in 4th quarter: _____ Deposit: _____

TOTAL NPM units for all quarters: _____ Amount Deposited: _____

Step 1: Total NPM units sold (Cigarettes & RYO) during prior calendar year (Note: Convert RYO oz. by dividing by 0.09) (Total sold from January through December 2015.)	1	_____
Step 2: The appropriate rate per cigarette rate for the reporting year 2015 (Contact Tobacco Enforcement Division for prior year rates).	2	X <u>0.0188482</u>
Step 3: Multiply Total NPM sales in Step 1 by Step 2.	3	_____
Step 4: Multiply Step 3 by the inflation adjustment percentage for 2015 :	4	X <u>1.687413010</u>
Step 5: This is the total amount that should be held in escrow for 2015 sales.	5	_____
Step 6: Amount already deposited in escrow (use ending balance from chart on page 5 of 7):	6	_____
Step 7: Subtract Step 6 (what has already been deposited for all quarters in 2015) from Step 5 (total amount of escrow due for 2015 sales). This is the additional amount that should have been deposited into escrow. Attach a letter from the bank (or provide other proof) which verifies such deposit has been made.	7	_____

Proof of deposit or receipt is required from the financial institution at which the escrow account exists.

13. Sales Year **2015** Escrow Deposit/Withdrawal History for the State of Tennessee (attach additional sheets if necessary): withdrawals must comply with Tenn. Code Ann. §§ 47-31-101 *et seq.*, and any rules and regulations promulgated thereunder. Verification of compliance must be provided.

Date	Deposit	Withdrawal	Balance
	Total:	Total:	Total:

14. The Financial Institution noted in Part II Section 11 of this Certificate is required to provide directly to the Tobacco Enforcement Division of the Tennessee Attorney General’s Office the following:
- A. Proof of the amount and date of the deposit to Tennessee’s segregated sub-account for stated sales year. Check this box to verify that the required information has been provided.

Yes No
 - B. Current account ledger of the tobacco product manufacturer’s segregated sub-account for Tennessee. Check this box to verify that the required current account ledger has been provided.

Yes No

NOTE: These items are part of the certificate and are due no later than April 30, 2016.

Part III: Additional Information

General Company Information.

15. Indicate whether the following statements describe the Applicant by checking either “Yes” or “No” after the statement:
- A. Applicant’s brand families were sold in Tennessee during the preceding calendar year:
 Yes No
 - B. Applicant made escrow deposits pursuant to Tennessee’s Escrow Fund Act, Tenn. Code Ann. §§ 47-31-103, *et seq.* and any rules and regulations promulgated thereunder in the preceding calendar year:
 Yes No
 - C. Applicant made escrow deposits in the preceding year pursuant to Tennessee’s Escrow Fund Act:
 Yes No
 - D. There has been a change in Tobacco Product Manufacturer (i.e., fabricator) or one or more of the Brand Families listed in this Certificate within the past two calendar years:
 Yes No
 - E. Applicant failed to timely file any completed form or document required by the Tennessee Escrow Statute:
 Yes No

Part IV: Signature and Verification of Applicant Tobacco Product Manufacturer.

Under penalties of perjury and falsification, I hereby state and swear that:

- (A) On behalf of the Tobacco Product Manufacturer named herein, the Applicant is in compliance with, and will continue to comply with all state and federal laws, rules and regulations regarding the sale of tobacco products and cigarettes in Tennessee, including, but not limited to, the Tennessee Tobacco Manufacturers Escrow Act of 1999, Tenn. Code Ann. §§ 47-31-101, *et seq.* and the directory statute located at Tenn. Code Ann. §§ 67-4-2601, *et seq.* and any rules and regulations promulgated thereunder;
- (B) The Tobacco Product Manufacturer identified in Part I fabricated or assembled all units sold herein that were sold in Tennessee during the calendar year stated above;
- (C) I have read this Certificate of Escrow Compliance and the attached documents, and reviewed the Instructions and Definitions, and this Certificate has been completed in Compliance with those Instructions and Definitions;
- (D) This Certificate of Escrow Compliance and its attachments are a complete, accurate, non-misleading and truthful response of the Applicant Tobacco Product Manufacturer;
- (E) On behalf of the Applicant, I hereby authenticate this Certificate of Escrow Compliance and its attachments for the purposes of any proceedings pursuant to any rules of procedure. These documents are authentic and true and accurate copies of Applicant’s official records. The Applicant will not contest or object to the use of this Certificate of Escrow Compliance and its attachments in any proceeding;
- (F) I understand that the Attorney General or the Department of Revenue may require additional

information and/or documentation including, but not limited to, documentation to determine if the Applicant qualifies for listing on Tennessee's Directory;

- (G) I acknowledge that the Applicant has a duty to file an annual Certification and to revise its application within 30 calendar days of its discovery that any information or documents contained in the Certification is inaccurate, incomplete or misleading; and
- (H) I am an authorized representative of the Applicant Tobacco Product Manufacturer with authority to bind the Applicant and submit this Certificate of Escrow Compliance to the State of Tennessee on its behalf.

Manufacturer Certification	
Under penalty of perjury, I state that all of the information contained in this Certification and any attached documents are true and correct. This document must be signed and dated by an authorized notary public.	
_____	_____
NPM Authorized Designee (Print Name)	Title
_____	_____
Signature of NPM Authorized Designee	Date
Subscribed and sworn to before me on this day of _____, in the County of _____, in the State of _____.	
_____	_____
Signature of Notary Public	Commission Expires

Mail to:

**State of Tennessee
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