



STATE OF NEVADA
OFFICE OF THE ATTORNEY GENERAL
100 North Carson Street
Carson City, Nevada 89701-4717

NON-PARTICIPATING MANUFACTURER (NPM) ANNUAL CERTIFICATE OF COMPLIANCE
FORM BOL-TOB2

PART I: TOBACCO PRODUCT MANUFACTURER IDENTIFICATION

A. Company Information

Company Name	
Address	
City/State/Zip/Country	
Telephone Number	Fax Number
E-Mail Address	Website
Name/Title of Company Contact	
Address of Manufacturing Plant(s)	
Phone Number of Factory	Fax Number of Factory
If located in U.S.: Manufacturer's Federal Taxpayer ID number	
If located in US: TTB Tobacco Manufacturer Permit Number	Expires
Nevada Manufacturer License Number	Date of Issuance

Please check if contact information has changed since the last annual certification.

Notes:

1. The contact information, including e-mail address, listed above will be used for all official correspondence from the Nevada Attorney General's Office. Nevada Statute requires the NPM to update its contact information with the Nevada Attorney General's Office if it changes during the course of the year.
2. Nevada wholesalers are only permitted to purchase unstamped product from a Nevada-licensed manufacturer or wholesaler. Therefore, most NPMs must obtain a manufacturer's license from the Nevada Department of Taxation for their products to be legally sold in Nevada. Manufacturer's licenses are free of cost. If required, licensure must be obtained prior to this Office approving annual certification.

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B. Company Officers and Owners

Provide a complete list of the NPM's officers and owners. For the purposes of this section, an owner is considered any person with an equity interest of 10% or more in the company. Alternatively, this information may be provided in an attached exhibit. **EXHIBIT _____**

Officer/Owner Name	Title
Address	
City/State/Zip/Country	E-mail Address
Telephone Number	Fax Number
Officer/Owner Name	Title
Address	
City/State/Zip/Country	E-mail Address
Telephone Number	Fax Number
Officer/Owner Name	Title
Address	
City/State/Zip/Country	E-mail Address
Telephone Number	Fax Number
Officer/Owner Name	Title
Address	
City/State/Zip/Country	E-mail Address
Telephone Number	Fax Number
Officer/Owner Name	Title
Address	
City/State/Zip/Country	E-mail Address
Telephone Number	Fax Number

NOTE: The State of Nevada will not process incomplete or illegible certifications.

C. Corporate or Business Documents

Attach current copies of articles of incorporation, corporate charters, certificates of corporate existence, operating agreements, and bylaws or extracts of stockholders' meetings, as applicable to corporate status. If the NPM previously submitted these organizing documents to the Nevada Attorney General and the organizing documents have not changed since that submission, copies of these documents do not need to be re-submitted with this Certification.

ATTACHED AT EXHIBIT _____

Check here if no changes have been made to the NPM's organizing documents.

D. Manufacturers Permits, Licenses, and Disclosures

1. If the NPM is located in the United States ("U.S."), attach a copy of the NPM's current TTB permit. **ATTACHED AT EXHIBIT _____**
2. If the NPM is located outside of the U.S., provide copies of any manufacturing or importer licenses, certificates, permits or similar documents issued by the country where the manufacturing takes place. **ATTACHED AT EXHIBIT _____**
3. The NPM submitted a TTB Tax Information Authorization Form (Form TTB F 5000.19), **in duplicate**, authorizing the Nevada Attorney General to receive or inspect the NPM's federal excise tax returns (TTB Form 5000.24) and monthly operational reports (TTB Form 5210.5). **ATTACHED AT EXHIBIT _____**

PART II: BRAND IDENTIFICATION AND SALES INFORMATION

A. 2013 Brand Identification and Sales Volumes

1. List all brand families sold by the NPM in 2013. By listing these brand families, the NPM affirms the listed brand families are its cigarettes for the purposes of calculating 2013 escrow payments under NRS Chapter 370A. Alternatively, the following information may be attached as an exhibit. **EXHIBIT _____**

Brand Family Name	Cigarette or RYO	Total 2013 Units Sold ¹
	<input type="checkbox"/> Cigarette <input type="checkbox"/> RYO	
	<input type="checkbox"/> Cigarette <input type="checkbox"/> RYO	
	<input type="checkbox"/> Cigarette <input type="checkbox"/> RYO	
	<input type="checkbox"/> Cigarette <input type="checkbox"/> RYO	

¹ Report all distribution volumes in units sold. Pursuant to NRS 370A.120, "units sold" is defined as the number of individual cigarettes sold in the State of Nevada either directly by the manufacturer or through an intermediate distributor. For roll-your-own (RYO) tobacco, units sold are calculated by dividing the total ounces of RYO tobacco sold by 0.09.

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2. List each distributor that stamped the NPM's cigarette brand(s) for sale in Nevada, and/or paid Nevada OTP tax on the NPM's RYO brand(s). In addition, for each brand family provide the number of units stamped by each distributor during 2013. Alternatively the following information may be attached as an exhibit. **EXHIBIT _____**

Distributor Name		Contact Name/Title	
Distributor Address		Distributor Phone	
Brand Families Distributed	Cigarettes or RYO	2013 Total Units Sold	
	<input type="checkbox"/> Cigarette <input type="checkbox"/> RYO		
	<input type="checkbox"/> Cigarette <input type="checkbox"/> RYO		
	<input type="checkbox"/> Cigarette <input type="checkbox"/> RYO		
Distributor Name		Contact Name/Title	
Distributor Address		Distributor Phone	
Brand Families Distributed	Cigarettes or RYO	2013 Total Units Sold	
	<input type="checkbox"/> Cigarette <input type="checkbox"/> RYO		
	<input type="checkbox"/> Cigarette <input type="checkbox"/> RYO		
	<input type="checkbox"/> Cigarette <input type="checkbox"/> RYO		
Distributor Name		Contact Name/Title	
Distributor Address		Distributor Phone	
Brand Families Distributed	Cigarettes or RYO	2013 Total Units Sold	
	<input type="checkbox"/> Cigarette <input type="checkbox"/> RYO		
	<input type="checkbox"/> Cigarette <input type="checkbox"/> RYO		
	<input type="checkbox"/> Cigarette <input type="checkbox"/> RYO		

B. Brand Identification for 2014 Directory Listing

1. List all brand families intended for sale in Nevada during 2014, the date the fire standard compliance certification expires, and the year the brand family was initially listed on the Nevada Tobacco Directory. A supplemental certification must be submitted and approved for a brand family not currently listed on the Tobacco Directory. Alternatively the following information may be attached as an exhibit. **EXHIBIT _____**

Brand Family Name	Cigarettes or RYO	Fire Standard Compliant Expiration Date	Year of Initial Directory Listing
	<input type="checkbox"/> Cigarette <input type="checkbox"/> RYO		
	<input type="checkbox"/> Cigarette <input type="checkbox"/> RYO		
	<input type="checkbox"/> Cigarette <input type="checkbox"/> RYO		
	<input type="checkbox"/> Cigarette <input type="checkbox"/> RYO		

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2. Provide a sample of the packaging of **each** brand family listed above. If the NPM has previously submitted packaging with a previous certification and the packaging has not changed, samples do not need to be re-submitted with this annual certification.

ATTACHED AT EXHIBIT _____

Check here if previously submitted packaging samples have not changed.

3. Provide a copy of the **current** Federal Trade Commission (FTC) approval letter for health-warning rotation plan. For additional information, please visit this website:

<http://www.ftc.gov>

ATTACHED AT EXHIBIT _____

4. Provide a copy of the **current** Centers for Disease Control (CDC) ingredient-listing (cigarettes only) compliance letter(s) pertaining to the above brands of cigarettes. For additional information, please visit this website: <http://www.cdc.gov>

ATTACHED AT EXHIBIT _____

5. For each brand family, provide a list of styles that the NPM will sell in Nevada in 2014. Please note that each style offered for sale must be listed on the Fire Standard Compliant Cigarette Certificate issued by the Nevada State Fire Marshal.

ATTACHED AT EXHIBIT _____

6. The NPM is the fabricator of all brand families for which 2014 certification is sought including cigarettes intended to be sold in the U.S. through an importer. Yes No

If the NPM is not the fabricator of all brand families, on a separate sheet of paper provide the name and address of the fabricator of the brand families and the basis for seeking certification of the brand families. Provide documentation to support the claims, including copies of every agreement between the NPM and the fabricator.

ATTACHED AT EXHIBIT _____

7. Provide the name and contact information for all Nevada-licensed distributors the NPM intends to use for distribution of its brand families in 2014. Alternatively, this information may be provided in an attached exhibit.

ATTACHED AT EXHIBIT _____

Distributor Name		Contact Name/Title	
Distributor Address		Distributor Phone	
Brand Family	Cigarettes or RYO <input type="checkbox"/> Cigarette <input type="checkbox"/> RYO	Brand Family	Cigarettes or RYO <input type="checkbox"/> Cigarette <input type="checkbox"/> RYO
	<input type="checkbox"/> Cigarette <input type="checkbox"/> RYO		<input type="checkbox"/> Cigarette <input type="checkbox"/> RYO
	<input type="checkbox"/> Cigarette <input type="checkbox"/> RYO		<input type="checkbox"/> Cigarette <input type="checkbox"/> RYO

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Distributor Name		Contact Name/Title	
Distributor Address		Distributor Phone	
Brand Family	Cigarettes or RYO	Brand Family	Cigarettes or RYO
	<input type="checkbox"/> Cigarette <input type="checkbox"/> RYO		<input type="checkbox"/> Cigarette <input type="checkbox"/> RYO
	<input type="checkbox"/> Cigarette <input type="checkbox"/> RYO		<input type="checkbox"/> Cigarette <input type="checkbox"/> RYO
	<input type="checkbox"/> Cigarette <input type="checkbox"/> RYO		<input type="checkbox"/> Cigarette <input type="checkbox"/> RYO
Distributor Name		Contact Name/Title	
Distributor Address		Distributor Phone	
Brand Family	Cigarettes or RYO	Brand Family	Cigarettes or RYO
	<input type="checkbox"/> Cigarette <input type="checkbox"/> RYO		<input type="checkbox"/> Cigarette <input type="checkbox"/> RYO
	<input type="checkbox"/> Cigarette <input type="checkbox"/> RYO		<input type="checkbox"/> Cigarette <input type="checkbox"/> RYO
	<input type="checkbox"/> Cigarette <input type="checkbox"/> RYO		<input type="checkbox"/> Cigarette <input type="checkbox"/> RYO

PART III: QUALIFIED ESCROW ACCOUNT INFORMATION

A. Escrow Account Information

The NPM identified in Part I has established and continues to maintain the following qualified escrow fund under NRS Chapter 370A:

Name of Financial Institution	
Address	City/State/Zip/Country
Contact Name/Title	
Telephone Number	Fax Number
Escrow Account Number	Nevada Sub-Account Number

Provide an executed copy of the NPM's current Escrow Agreement. Any amendments or attachments to such agreements MUST also be provided. If the Escrow Agreement was previously submitted to the Attorney General as a part of a previous certification and if the Escrow Agreement or its amendments have not changed, the Escrow Agreement and Amendments do not need to be provided as part of this filing.

ATTACHED AT EXHIBIT _____

Check here if the Escrow Agreement and Amendments have not changed.

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B. Escrow Deposits Previously Made for 2013 Sales

Provide the date and amount of all quarterly deposits as well as any additional deposits and/or withdrawals made during 2013. Any withdrawals must comply with NRS Chapter 370A and verification of compliance must be provided.

	Date Deposit / Withdrawal	Amount Deposit / Withdrawal
1 st Quarter Deposit		
2 nd Quarter Deposit		
3 rd Quarter Deposit		
4 th Quarter Deposit		
Additional Deposit / Withdrawal		
Additional Deposit / Withdrawal		
Total Escrow Deposited		

C. Escrow Calculation and Deposit for 2013 Nevada Sales

1. Show on Line A the total units sold by the NPM in Nevada during calendar year 2013. (Note: For RYO, divide the total number of ounces sold by 0.09 and round up to the next whole unit.)	A. _____ (units)
2. Line B contains the applicable rate per unit sold in 2013 (\$0.0188482), plus the inflation adjustment for 2013 (\$0.0111308).	B. <u>\$0.0299790</u>
3. Multiply Line A and B to determine the total escrow due for 2013 sales.	C. _____
4. Show on Line D the total of all escrow deposits previously made for 2013 Nevada sales.	D. _____
5. Subtract Line D from Line C to determine any escrow obligation still due.	E. _____
ANY REQUIRED ESCROW PAYMENT FOR 2013 SALES MUST BE DEPOSITED INTO THE SEGREGATED NEVADA SUB-ACCOUNT BY APRIL 15, 2014.	

The Financial Institution noted above is required to provide **directly** to the Tobacco Enforcement Division of the Nevada Attorney General's Office the following:

1. Proof of amount and date of deposit to Nevada's segregated sub-account for 2013 sales.
2. Current account ledger of the NPM's segregated sub-account for Nevada.

Note: These items are part of the NPM Annual Certification and are due by April 30, 2014

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PART IV: NON-PARTICIPATING MANUFACTURER REGISTERED AGENT

Provide the name and contact information from a Nevada Registered Agent and attach a current (dated this year) original letter from the registered agent accepting this appointment.

ATTACHED AT EXHIBIT _____

Name of Registered Agent	
Address	
City/State/Zip	
Telephone Number	Fax Number

PART V: PACT ACT COMPLIANCE

- A. Has the NPM registered under the PACT Act with the ATF? Yes No
- B. Has the NPM registered with the Nevada Department of Taxation? Yes No
- C. Has the NPM filed all monthly PACT Act reports with the Nevada Department of Taxation and the Nevada Attorney General's Office for 2013? Yes No
- D. If the NPM responded 'no' to questions A, B, or C, please provide an explanation for each 'no' response using the Explanation Page form BOL-TOB8.

ATTACHED AT EXHIBIT(S) _____

PART VI: ACTIONS AGAINST THE TOBACCO PRODUCT MANUFACTURER

- A. During the last year, has the NPM been delisted in any other state, or did any other state refuse to list the NPM on its state tobacco directory? Yes No
- B. Has the NPM been enjoined or banned from selling any cigarettes pursuant to any court order or any state or federal agency ruling or determination? Yes No
- C. Has the NPM, or its owners or officers, been convicted of any crime relating to the manufacture, sale or distribution of tobacco products in any state? Yes No
- D. In the past year was there an investigation of the NPM, its owners or officers of a crime related to the manufacture, sale or distribution of tobacco products in any state? Yes No
- E. If the NPM responded 'yes' to questions A, B, C, or D, please provide an explanation for each 'yes' response using the Explanation Page form BOL-TOB8.

ATTACHED AT EXHIBIT(S) _____

The NPM is under a continuing obligation to supplement any of its responses to questions A, B, C, or D, if there are any changes over the course of the year.

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PART VII: AFFIDAVIT OF TOBACCO PRODUCT MANUFACTURER

An authorized officer of the NPM MUST sign this form and have it notarized.

Under penalty of perjury, I certify that:

The NPM named in Part I is in full compliance with all applicable sections of NRS Chapters 370 and 370A;

I am an authorized officer of the NPM. Through my position with the NPM, I am authorized to certify on behalf of the NPM and can legally bind the NPM;

I understand that the Attorney General may require additional information and/or documentation to determine if NPM qualifies for listing on the Nevada Directory;

I have examined this certification, including attachments and supporting documents and, to the best of my knowledge and belief, this certification, including attachments and supporting documents, is true, correct, and complete;

I understand that under Nevada law, the NPM is required to maintain all invoices, documentation of sales, and any other documentation relied upon in making this certification for a period of five years from the date this certification is executed.

By signing this affidavit on behalf of the NPM I understand that the NPM is required to comply with state and federal laws concerning the sale of tobacco products.

Name of Officer Title

Signature of Officer Date

Subscribed and sworn to this _____ day of _____, 20 _____

County of: _____

Signature of Notary Public: _____

Notary Commission expires: _____

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NPM Annual Certification Checklist

- Up-to-date company contact information and a Nevada Manufacturer's License number has been provided within this certification.
- A complete list of the Company's officers or owners has been provided within this certification or attached as an exhibit to this certification.
- Current copies of articles of incorporation, corporate charters, certificates of corporate existence, operating agreements, bylaws and/or extracts of stockholders' meetings have been attached as an exhibit to this certification if they have changed since last provided to the Nevada Attorney General's Office.
- A current TTB license or equivalent foreign licensure and importing license are attached as an exhibit to this certification.
- The NPM submitted a TTB Tax Information Authorization Form (Form TTB F 5000.19), in duplicate, authorizing the Nevada Attorney General to receive or inspect the NPM's federal excise tax returns (TTB Form 5000.24) and monthly operational reports (TTB Form 5210.5).
- A complete list of 2013 brands, distributors and units sold have been provided within this certification or attached as an exhibit to this certification.
- A complete list of 2014 brands and styles have been provided within this certification or attached as an exhibit to this certification.
- Packaging for each brand family is attached as an exhibit to this certification if it has changed since last provided to the Nevada Attorney General's Office.
- A current FTC letter for all 2014 brand families is attached as an exhibit to this certification.
- A current CDC letter for all 2014 brand families is attached as an exhibit to this certification.
- If the NPM is not the fabricator of any brand family for which it is seeking directory listing, copies of all contracts between the NPM and fabricator are attached as an exhibit to this certification.
- A complete list of the NPM's 2014 Nevada licensed distributors has been provided within this certification or attached as an exhibit to this certification.
- A current copy of the NPM's escrow agreement, including all addendums, is attached as an exhibit to this certification if it has changed since last provided to the Nevada Attorney General's Office.
- All 2013 quarterly escrow deposits have been listed in this certification, the 2013 escrow calculation has been completed within this certification, and a current account ledger and proof or 2013 escrow payments has been sent directly to the Nevada Attorney General's Office.
- The NPM has registered with both the ATF and the Nevada Department of Taxation under the PACT Act and has filed all required monthly PACT Act reports.
- A Nevada Registered Agent has been identified within this certification and a current copy of the letter accepting appointment by the Nevada Registered Agent is attached as an exhibit to this certification.
- If the NPM responded 'yes' to questions A, B, C, or D in Part VI, an explanation for each 'yes' response is attached as an exhibit to this certification.
- The Affidavit of Tobacco Manufacturer, contained in Part VII, has been properly signed and notarized and the original is included with this certification.

Mail this completed Certificate of Compliance and attached exhibits along with the original executed and notarized Affidavit of Tobacco Product Manufacturer to:

Nevada Attorney General's Office
Tobacco Enforcement Unit
Attn: Hillary A. Bunker
100 North Carson Street
Carson City, Nevada 89701
(775) 684-1209

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