



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

**NON-PARTICIPATING MANUFACTURER (NPM) QUARTERLY CERTIFICATE OF COMPLIANCE
FORM BOL-TOB3**

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	

PART II: LIABILITY REPORTING PERIOD

- First Quarter: January 1 through March 31, 2014**
April 30, 2014: Escrow deposit to Nevada sub-account.
May 12, 2014: NPM Quarterly Certificate of Compliance received by Attorney General.
May 12, 2014: Account letter submitted by bank to the Attorney General.
- Second Quarter: April 1 through June 30, 2014**
July 31, 2014: Escrow deposit to Nevada sub-account.
August 11, 2014: NPM Quarterly Certificate of Compliance received by Attorney General.
August 11, 2014: Account letter submitted by bank to the Attorney General.
- Third Quarter: July 1 through September 30, 2014**
October 31, 2014: Escrow deposit to Nevada sub-account.
November 11, 2014: NPM Quarterly Certificate of Compliance received by Attorney General.
November 11, 2014: Account letter submitted by bank to the Attorney General.
- Fourth Quarter: October 1 through December 31, 2014**
January 30, 2015: Escrow deposit to Nevada sub-account.
February 10, 2015: NPM Quarterly Certificate of Compliance received by Attorney General.
February 10, 2015: Account letter submitted by bank to the Attorney General.

Please note that the failure to submit this certificate by the applicable deadlines may result in the assessment of a civil penalty up to \$1,000 per day. In addition, if an NPM fails to make timely and accurate escrow payments, the Nevada Attorney General may require that NPM to post a surety bond for a period of five years as a condition of continued directory listing.

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PART III: QUARTERLY DISTRIBUTOR SALES (Attach Additional Sheets as Necessary)

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 for the quarter.

ADDITIONAL SHEETS ATTACHED AT EXHIBIT _____

Distributor Name		Contact Name/Title	
Distributor Address		Distributor Phone	
Brand Family	Cigarettes or RYO		Quarterly 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 Family	Cigarettes or RYO		Quarterly 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 Family	Cigarettes or RYO		Quarterly 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 Family	Cigarettes or RYO		Quarterly 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		

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

PART IV: QUARTERLY ESCROW CALCULATION

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

B. Quarterly Escrow Calculation for 2014 Sales

1. Show on Line A the total cigarettes sold by the NPM in Nevada during the quarter, including sales on tribal land. (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 2014 (\$0.0188482), plus the inflation adjustment for 2014 (\$0.0120301).	B. <u>\$ 0.0308783</u>
3. Multiply Line A and B to determine the total escrow due for the quarter.	C. \$ _____

ANY REQUIRED ESCROW PAYMENT FOR QUARTER MUST BE DEPOSITED INTO THE SEGREGATED NEVADA SUB-ACCOUNT BY THE DUE DATE INDICATED IN PART II.

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

1. Proof of amount and date of deposit to Nevada's segregated sub-account for the 2014 quarterly sales.
2. A current account ledger of the tobacco product manufacturer's segregated sub-account for Nevada.

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C. Claimed Quarterly Sales Exempt from "Units Sold" Definition

1. Report on Line A the cigarettes the NPM sold during the quarter that the NPM claims are not "Units Sold" as defined under NRS 370A.120(1-2). (Note: For RYO, divide the total number of ounces sold by 0.09 and round up to the next whole unit.) A. _____ (units)

TO RECEIVE ESCROW CREDIT, THE NPM MUST ATTACH EVIDENCE THAT PROVES TO THE SATISFACTION OF THE NEVADA ATTORNEY GENERAL THAT THE CLAIMED EXEMPT "UNITS SOLD" ARE IN FACT EXEMPT FROM THE "UNITS SOLD" DEFINITION

****** SECTION COMPLETED BY NEVADA ATTORNEY GENERAL'S OFFICE ******

2. Total cigarettes sold by the NPM during the quarter which the NPM has sufficiently proven were not "Units Sold" as defined under NRS 370A.120(1-2). B. _____ (units)
3. The applicable rate per unit sold in 2014 (\$0.0188482), plus the inflation adjustment for 2014 (\$0.0120301). C. \$ 0.0308783
4. The escrow credit due to the NPM for this quarter. D. \$ _____

PART V: ADDITIONAL INFORMATION

- A. The registered agent identified in the NPM's most recent Annual Certification has not changed since that certification. Yes No
- B. The financial institution information provided in the NPM's most recent Annual Certification has not changed since that certification. Yes No
- C. The escrow agreement provided in the NPM's most recent Annual Certification has not changed since that certification. Yes No
- D. The manufacturer has submitted all monthly PACT Act reports to the Nevada Attorney General and the Nevada Department of Taxation for this quarter. Yes No
- E. The manufacturer has attached a copy of an executed bond under NRS 370.682. Yes No Not Applicable
- F. If the NPM responded 'no' to questions A, B, C, or D, please provide an explanation of each 'no' response using the Explanation Page form BOL-TOB8.
ATTACHED AT EXHIBIT(S) _____

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PART VI: AFFIDAVIT OF TOBACCO 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 and 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 Nevada Attorney General may require additional information and/or documentation to determine veracity of assertions and representations made in this certification;

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: _____

Mail this completed Certificate of Compliance and any attached exhibits, along with the original signed and notarized Affidavit of Tobacco Product Manufacturer (Part VI), 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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