



STATE OF NEVADA
OFFICE OF THE ATTORNEY GENERAL

1 State of Nevada Way, Suite 100
Las Vegas, NV 89119

NON-PARTICIPATING MANUFACTURER (NPM) CERTIFICATE OF COMPLIANCE
FORM B&TD-TOB2

PART I TOBACCO PRODUCT NON-PARTICIPATING MANUFACTURER IDENTIFICATION

2026 NPM CERTIFICATE OF COMPLIANCE

CHECK CERTIFICATION TYPE: INITIAL ANNUAL

A. Company Information

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

Note: The contact information, including e-mail address, listed above will be used for all official correspondence from the Nevada Attorney General's Office. The NPM is responsible for updating its contact information with the Nevada Attorney General's Office if it changes during the year.

B. Corporate or Business Documents

Attach current copies of articles of incorporation (include initial formation date), corporate charters, certificates of corporate existence, operating agreements, and bylaws, as applicable to entity status.

EXHIBIT ____ Check here if no changes have been made to previously submitted organizing documents. If checked, provide the date of this prior submission: _____

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

C. Company Officers and Owners

Attach a current list of the NPM's officers and owners. For each owner listed, please indicate what percentage of the business he or she owns. For the purposes of this section, an owner is considered any person with a direct or indirect ownership interest of ten percent (10%) or more in the company.

EXHIBIT ____

D. Manufacturer Permits, Licenses, and Disclosures

NOTE: You must resubmit the applicable documents requested below even if previously submitted.

1. If the NPM is physically located in the United States, please provide copies of the following:

a. Current TTB Manufacturer or Importer Permit **EXHIBIT** ____

b. A map clearly depicting the physical location of the TTB permitted tobacco manufacturing/fabrication plant and photographs of the plant interior showing tobacco manufacturing/fabrication equipment.

EXHIBIT ____ **Check if no changes to previously submitted copies. If checked, provide the date of this prior submission: _____**

2. If the NPM is located outside of the U.S., provide copies of the following:

a. The current Importer Permit(s) issued by the TTB that are used in connection with the importation of the NPM's tobacco products. **EXHIBIT** ____

b. A current original Nevada Importer Joint & Several Liability FORM B&TD-TOB5 completed and signed by the NPM's TTB permitted Importer(s). **EXHIBIT** ____

c. Current copies of any manufacturing or importer licenses, certificates, permits, or similar documents issued by the country where the NPM tobacco product manufacturing takes place.

EXHIBIT ____ **Check if no changes to previously submitted copies. If checked, provide the date of this prior submission: _____**

d. A map that clearly depicts the physical location of the foreign-permitted NPM tobacco manufacturing/fabrication plant and photographs of the plant interior showing tobacco manufacturing/fabrication equipment.

EXHIBIT ____ **Check if no changes to previously submitted copies. If checked, provide the date of this prior submission: _____**

3. If any of the brand families or styles being certified for sale in Nevada are manufactured or fabricated by another entity other than the NPM, please provide the other entity's name, address, and contact information and a copy of any agreement or contract between the NPM and this company regarding the manufacture/fabrication and/or sale of each brand family or style. **EXHIBITS** ____ & ____

a. **Not Applicable**

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

**NPM CERTIFICATE OF COMPLIANCE
FORM B&TD-TOB2**

4. If the NPM manufactured/fabricated any cigarette brand or style for any other entity within the past twenty-four (24) months, provide the other entity's name, address, contact information, and identify the tobacco product brand family and style manufactured. A copy of any agreement or contract between the NPM and the other entity relating to the manufacture/fabrication and/or sale of each brand family or style must also be provided. **EXHIBIT** ____ **Not Applicable**
5. The NPM must submit a TTB Tax Information Authorization Form ([Form TTB F 5000.19](#)) 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). **EXHIBITS** ____ & ____

E. Bond

Nevada law requires all NPMs to post a bond in a statutorily prescribed amount, as set forth in NRS 370.682. Attach one of the following:

1. A copy of the fully executed Nevada Tobacco Manufacturer Surety Bond Form B&TD-TOB6. **EXHIBIT** ____
2. A copy of the fully executed Surety. **EXHIBIT** ____

Continue to Part II on Page 4

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

PART II BRAND FAMILY IDENTIFICATION

A. 2025 Brand and Style Identification and Volume

Attach a list of all brand families and the number of Units Sold for each brand family sold in Nevada by the NPM in 2025. (NRS 370.240) **EXHIBIT** _____

B. Brand and Style Identification for 2026 Nevada Tobacco Directory Listing

NOTE: An Excel spreadsheet is available on the Nevada Attorney General's Office Tobacco Enforcement Unit [Forms webpage](#) and may be submitted in lieu of submitting separate exhibits for each document(s) required in Part II B. 1 & 2 and Part C. 3 & 4 below such as brand names, styles, current Nevada Fire Standard Compliance Certification numbers, Universal Product Code numbers, and United States Patent & Trademark Office active brand family trademark serial numbers.

1. Attach a list of all brand families and styles intended for sale in Nevada during 2026. Please clearly note if there are any new brands or styles for the year of 2026. The NPM affirms these brand families are its cigarettes for the purposes of calculating 2026 escrow payments under NRS 370A.

EXHIBIT _____

2. For each brand family or style, attach a current copy of the Nevada Fire Standard Compliance (FSC) Certification for each style. All style names submitted for Directory listing must match those listed on the FSC Certificates. (NRS 477.192; NRS 477.198)

EXHIBIT _____

3. Provide color copies of packaging for **each** brand family and style listed in Part II(B)(2).

EXHIBIT _____ **Check if no changes to previously submitted copies. If checked, provide the date of this prior submission:** _____

C. Compliance with Federal and State Requirements

1. Provide a copy of the current Federal Trade Commission (FTC) approval letter(s) for health warning rotation plans for all brand families and styles listed in Part II(B). **EXHIBIT** _____

2. Provide a copy of the most recent Centers for Disease Control and Prevention (CDC) ingredient -listing compliance letter(s) pertaining to the brands of cigarettes identified in Part II(B). **EXHIBIT** _____

3. Provide the following trademark information:

a) Attach a current list of serial numbers for each brand family trademark licensed by the NPM with the United States Patent and Trademark Office. **EXHIBIT** _____

b) If any brand trademarks are owned by someone other than the NPM, attach an executed copy of all related agreements. **EXHIBIT** _____ **Not Applicable**

4. Provide a current list of all Universal Product Code (UPC) numbers associated with each style identified in Part II(B)(2). Ensure the list includes the UPC numbers for packs, cartons, and cases. **EXHIBIT** _____

5. Attach a list of all Nevada licensed distributors the NPM intends to use in 2026 for distribution in Nevada. **EXHIBIT** _____

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

PART III ESCROW ACCOUNT INFORMATION

A. Escrow Account Information

The NPM has established and maintains the following qualified escrow fund:

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

1. Provide an executed copy of the NPM’s current operative Escrow Agreement. **EXHIBIT ____**
2. Provide a copy of the NPM’s annual bank statement showing the transaction history and/or summary for the previous year. **EXHIBIT ____**
3. The Financial Institution/Escrow Agent noted above is required to provide the following **directly** to the Nevada Attorney General’s Office, Tobacco Enforcement Unit:
 - Proof of deposit, including date and amount, for all deposits made into the escrow account identified in Part III(A).
 - Complete account statement, showing account holdings and investments, for the NPM’s Nevada sub-account.

B. Escrow Deposits Made by NPMs for Nevada 2025 Sales

Provide the date and amount of all 2025 quarterly deposits as well as any additional deposits and/or withdrawals either below or in an attachment. Any withdrawals must comply with NRS Chapter 370A and verification must be provided. **EXHIBIT ____**

2025 Sales Year	Date Deposit/Withdrawal	Amount Deposit/Withdrawal
1 st Quarter Deposit		
2 nd Quarter Deposit		
3 rd Quarter Deposit		
4 th Quarter Deposit		
Inflation Adjustment Deposit		
Additional Deposit / Withdrawal		
Additional Deposit / Withdrawal		
Additional Deposit / Withdrawal		
Ending 2025 Escrow Balance		

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

PART IV PACT ACT REGISTRATION AND COMPLIANCE

- A. Does the NPM ship its own tobacco products directly into NV?
If NPM answered Yes, please complete B through E below.
- B. Has the NPM registered under the PACT Act with the ATF?
- C. Has the NPM filed all monthly PACT Act reports with the Nevada Department of Taxation and the Nevada Attorney General's Office for 2025 shipments made into Nevada?
- D. Has the NPM filed all monthly PACT Act reports with the Attorney General's Office of every state into which it shipped cigarettes, smokeless tobacco or vapor products in 2025?
- E. If the NPM answered "No" to B through D above, please attach a detailed explanation(s). **EXHIBIT** ____

PART V NON-PARTICIPATING MANUFACTURER REGISTERED AGENT

- A. Is the NPM registered to do business in Nevada?
- B. Provide a current Nevada Registered Agent acceptance letter (dated this year) from the registered agent accepting this appointment. The letter must include the registered agent's mailing address, phone number and email address. **EXHIBIT** ____

PART VI ACTIONS AGAINST THE TOBACCO PRODUCT MANUFACTURER

- A. During the past eighteen (18) months, has the NPM or any of its brand families or styles been delisted, decertified, or removed from any other state's tobacco directory, either voluntarily or involuntarily?
- B. During the past eighteen (18) months, did the NPM submit a Certificate of Compliance requesting to be listed on any other state's directory, or to add brand families or styles to another state's directory, that was not approved?
- C. Is the NPM currently delinquent in paying escrow owed for sales in any other state?
- D. Has the NPM been enjoined or banned from selling, shipping or distributing cigarettes pursuant to any court order or state or federal agency ruling or determination?
- E. Has the NPM, or its owners or officers, been named a party in a criminal or civil proceeding related to the manufacture, sale, or distribution of tobacco products in any state?
- F. Has the NPM, or its owners or officers, been named a party in a criminal or civil proceeding related to the payment of taxes?
- G. If the NPM responded "Yes" to questions A, B, C, D, E, or F, please provide a detailed explanation for each "Yes" answer in an attachment. **EXHIBIT(S)** ____

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

PART VII CERTIFICATION OF TOBACCO PRODUCT MANUFACTURER

I certify that:

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

In 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 if the 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 is true, correct, and complete;

I understand under NRS 370.255(1)(c), 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 (5) years from the date this Certificate of Compliance is executed;

I understand I am under a continuing obligation to amend any responses to the questions asked in this certification if there are changes over the course of the year;

By signing this Certificate of Compliance 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.

I declare under penalty of perjury under the law of the State of Nevada that the foregoing is true and correct.

Name

Title

Signature
(E-signature)

Date

Email this completed and signed Certificate of Compliance and attached exhibits to the Nevada Attorney General's Office – Tobacco Enforcement Unit:

tobaccoenforcement@ag.nv.gov

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