



STATE OF NEVADA
OFFICE OF THE ATTORNEY GENERAL
 1 State of Nevada Way, Suite 100
 Las Vegas, Nevada 89119

NON-PARTICIPATING MANUFACTURER (NPM) QUARTERLY CERTIFICATE OF COMPLIANCE
FORM B&TD-TOB3

PART I TOBACCO PRODUCT MANUFACTURER IDENTIFICATION

A. Company Information

Company Name	
Address	
City/State/Zip/Country	
Telephone Number	Website
Name/Title of Company Contact	Company Contact E-Mail Address

PART II REPORTING PERIOD DEADLINES

- First Quarter: January 1 through March 31, 2026**
April 30, 2026: Escrow deposit to Nevada sub-account.
May 10, 2026: NPM Quarterly Certificate of Compliance received by Attorney General.
May 10, 2026: Account letter submitted by bank to the Attorney General.

- Second Quarter: April 1 through June 30, 2026**
July 31, 2026: Escrow deposit to Nevada sub-account.
August 10, 2026: NPM Quarterly Certificate of Compliance received by Attorney General.
August 10, 2026: Account letter submitted by bank to the Attorney General.

- Third Quarter: July 1 through September 30, 2026**
October 31, 2026: Escrow deposit to Nevada sub-account.
November 10, 2026: NPM Quarterly Certificate of Compliance received by Attorney General.
November 10, 2026: Account letter submitted by bank to the Attorney General.

- Fourth Quarter: October 1 through December 31, 2026**
January 31, 2027: Escrow deposit to Nevada sub-account.
February 10, 2027: NPM Quarterly Certificate of Compliance received by Attorney General.
February 10, 2027: Account letter submitted by bank to the Attorney General.

NOTE: If due dates above fall on weekends or holidays, the due date is the following business day. 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. Further, it is the responsibility of the NPM to accurately report Units Sold in Nevada and deposit the appropriate escrow amount. Inaccuracies will result in civil penalties.

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 as required by NRS Chapter 370A:

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

B. Quarterly Escrow Calculation for 2026 Sales

1.	On line A, enter the total sticks sold by the NPM in Nevada during the quarter, including sales on tribal land (Units Sold) from page 2.	A. _____ (units)
2.	Line B contains the applicable rate per Unit Sold in 2026 (subject to further inflation adjustment).	B. <u>\$ 0.0474464</u>
3.	Multiply the entries from lines A and B. Enter the total escrow due for the quarter.	C. _____

Any required escrow payment for the quarter must be deposited into the segregated Nevada sub-account by the due date indicated in Part II. You must ensure your escrow agent provides proof of the deposit to the Attorney General's Office no later than the deadline to submit this quarterly certificate of compliance. Failure to deposit the correct amount of escrow may result in civil penalties and/or removal from the Nevada Tobacco Directory. Please note, if inflation exceeds 3% in 2026 an additional escrow payment to account for inflation will be due by April 30, 2027.

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

1. Proof of deposit, including the amount of each deposit and date made, for deposits made into Nevada's segregated sub-account; and
2. A current account ledger for the NPM's segregated sub-account for Nevada.

PART V ADDITIONAL INFORMATION

- A. The Registered Agent identified in the NPM's most recent Annual Certification has changed since that certification.
- B. The financial institution provided in the NPM's most recent Annual Certification has changed since that certification.
- C. The Escrow Agreement provided in the NPM's most recent Annual Certification has changed since that certification.
- D. The most recently executed bond remains in effect and does not need to be increased per NRS 370.682.
- E. The NPM has submitted all monthly PACT Act reports, *required only if NPM ships products directly into Nevada*, to the Nevada Attorney General's Office and the Nevada Department of Taxation for this quarter.
- F. If the NPM responded "Yes" to A, B, or C above under Part V, please provide this new information immediately to the Nevada Attorney General's Office. **EXHIBIT** ____
- G. If the NPM responded "No" to D or E above under Part V, please attach an explanation. **EXHIBIT** ____

PART VI AFFIDAVIT OF TOBACCO MANUFACTURER

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 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 the 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 is true, correct, and complete;

I understand that under Nevada Chapter 370.670(2), 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;

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 Nevada that the foregoing is true and correct.

Name

Title

Electronic/Signature
(E-signature)

Date

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

Email:
tobaccoenforcement@ag.nv.gov