



ALABAMA DEPARTMENT OF REVENUE
BUSINESS & LICENSE TAX DIVISION
TOBACCO TAX SECTION

P.O. Box 327555 • Montgomery, AL 36132-7555 • (334) 242-9627
www.revenue.alabama.gov

Certificate of Compliance by Manufacturer
Regarding Escrow Payment
(Including Importers)

PART 1 – MANUFACTURER’S IDENTIFICATION

Name: FEIN: Address: Federal Permit Number: City: State: Zip/Postal Code: Country: Telephone Number: FAX Number:

PART 2 – SALES YEAR/QUARTER

The Year and Quarter of Sales for this Certificate of Compliance is: Year Quarter

(Complete a separate certificate for each quarter of sales. You are required to make deposits and certifications quarterly. Quarters are divided as follows: January 1- March 31; April 1- June 30; July 1- September 30; and October 1- December 31.)

PART 3 – UNITS SOLD

Number of individual cigarettes and “roll-your-own” tobacco sold in Alabama (directly or indirectly) by the Manufacturer/Importer identified above during the sales quarter: (See instructions for details.)

PART 4 – ESCROW RATES AND PAYMENTS

For the sales year: (Use and adjust the rates listed below to figure the appropriate total deposit amount.)

Table with 4 columns: Year, Rate per cigarette, Year, Rate per cigarette. Rows include 1999, 2000, 2001, 2003-2006, 2007 and thereafter.

The appropriate DEPOSIT SUBTOTAL is \$

(Multiply units in Part 3 by the appropriate rate in Part 4)

The appropriate INFLATION ADJUSTMENT for the sales year is \$

(Please refer generally to Exhibit C of the tobacco Master Settlement Agreement for calculation of the cumulative adjustment for inflation applicable to each quarter’s escrow payment. For payments due, multiply the deposit subtotal by the appropriate rate listed below to figure the appropriate total deposit amount.)

Table with 4 columns: Year, Inflation rate, Year, Inflation rate. Rows include 1999 through 2017.

You are required to make a quarterly deposit and certification. The estimated inflation rate for 2018 is 84.38819%. Adjustments may be made requiring additional deposits or credits if this estimated rate is not correct. Please refer to the NPM instructions for information regarding escrow deposit and certification dates.

TOTAL AMOUNT that has been paid into the Qualified escrow fund by the Manufacturer/Importer identified above for the sales quarter. (Add deposit subtotal and the inflation adjustment amount.) \$

NOTE: For the initial deposit, attach a copy of your executed escrow agreement and for all deposits attach copies of your receipt or other proof of deposit from your financial institution and copies, if any, of amendments to your escrow agreement.

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**PART 5 – FINANCIAL INSTITUTION**

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Name of Institution: \_\_\_\_\_

Address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip Code: \_\_\_\_\_

Escrow Account Number: \_\_\_\_\_ State Account Number: \_\_\_\_\_

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**PART 6 – SIGNATURE**

Under penalty of perjury, I state that, to the best knowledge, all of the information contained in this certificate of compliance is true and accurate.

Name of Authorized Agent (Print): \_\_\_\_\_ Title: \_\_\_\_\_

Signature of Authorized Agent: \_\_\_\_\_ Date: \_\_\_\_\_

Subscribed and sworn to before me on this date: \_\_\_\_\_

Signature of Notary Public: \_\_\_\_\_

Notary for the State of: \_\_\_\_\_ City or County of: \_\_\_\_\_

My Commission expires: \_\_\_\_\_

**Mail this Certificate of Compliance to:**

Alabama Department of Revenue  
Attn: Commissioner of Revenue  
P.O. Box 327555  
Montgomery, AL 36132-7555