# STATE OF LOUISIANA CERTIFICATE OF COMPLIANCE BY NON-PARTICIPATING MANUFACTURERS FOR QUARTER 2016

LOUISIANA REVISED STATUTES 13:5061, et seq. and 13:5071, et seq.

Original  $\square$  Amended  $\square$ 

# GENERAL INFORMATION

### What is the definition of a tobacco product manufacturer?

- Any entity that manufacturers cigarettes anywhere that such manufacturer intends to be sold in the United States, including cigarettes that are intended to be sold in the United States through an importer;
- The first purchaser anywhere for resale in the United States of cigarettes manufactured anywhere that the manufacturer does not intend to be sold in the United States; or
- A successor of any entity described above.

# Who is required to file this Certificate of Compliance?

- Any tobacco product manufacturer which:
  - (1) sells cigarettes to consumers within the State of Louisiana (whether directly or through any distributor, retailer, or similar intermediary); and
  - (2) has not become a participating manufacturer to the tobacco Master Settlement Agreement.

You must file this Certificate of Compliance to report the units of cigarettes you sold and pay the amount calculated into your qualified escrow fund.

# What is a non-participating manufacturer?

A non-participating manufacturer is any tobacco product manufacturer who has not signed onto the tobacco Master Settlement Agreement, executed on November 23, 1998 between 46 U.S. States, including Louisiana, and certain tobacco companies.

### What is a qualified escrow fund?

You are required to establish a qualified escrow fund. This means an escrow arrangement with a federally or state-chartered financial institution having no affiliation with any tobacco product manufacturer and having assets of at least one billion dollars, where such arrangement (1) requires that the financial institution hold the escrowed funds' principal for the benefit of the State of Louisiana and other "releasing parties" as defined in the Master Settlement Agreement, or 25 years, whichever occurs first, and (2) prohibits you from using, accessing, or directing the use of the funds' principal except as consistent with Louisiana Revised Statutes 13:5061, et seq. and 13:5071, et seq.

### When is this Certificate of Compliance due?

This Certificate of Compliance must be filed within fifteen (15) days after the end of each calendar quarter.

Note: The sales year is a calendar year, from January 1 through December 31. Quarters are as follows: January 1-March 31; April 1-June 30; July 1-September 30; and October 1-December 31.

### When must I make my escrow payment?

You must deposit all escrow payments into your qualified escrow fund on or before forty-five (45) days following the end of each calendar quarter. Example: 1<sup>st</sup> quarter deposits are due by May 15<sup>th</sup>; 2<sup>nd</sup> quarter deposits are due by August 15<sup>th</sup>; 3<sup>rd</sup> quarter deposit are due by November 15<sup>th</sup>; and 4<sup>th</sup> quarter deposits are due by February 15<sup>th</sup> following the sales year. After you have made your deposit, forward a copy of your receipt or other proof of deposit from your financial institution, along with this Certificate of Compliance within fifteen (15) days of the conclusion of such quarter.

Name of Manufacturer:		 
Address:		 
Telephone:		 
E-mail:		 
Amount deposited and attributable to Louisia	ana sales:	 

Revised: 3/03/2016

SALES				
Brand Family:	Units Sold During Calendar Quarter:			
Total Number of Units Solo During Calendar Quarter :				
Quarterly Deposit Date:				
	as deposited \$0.0327588 (representing the inflation adjustment)			
·	, , , , , , , , , , , , , , , , , , , ,			
	our-own tobacco as defined by La. R.S. 13:5062) in Louisiana			
	The account was opened in the			
following federally or state chartered fi	nancial institution:			
	FAX:			
E-mail:				
Account No.:	Sub-Account Number:			
Have you deposited funds attributable	e to other states in this account? If yes, what is the			
total balance in this account as of the	date of signing of this certificate?			
Additional Life and Co.				
Additional Information				
Is the registered agent identified on th	e company's most recent Annual Certification still the registered			
agent for the NPM? Yes	□ No □			
Is the escrow agreement provided wit	h the company's most recent Annual Certification still accurate,			
in force, and unchanged? Yes	□ No □			
If your answer to either of the precedir	ng questions was "no," please attach a detailed explanation.			

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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. *This document must also be signed and dated by an authorized notary public*.

Name of Authorized Agent:	Title:	
Signature of Authorized Agent:	Date:	
Subscribed and sworn to before me on this date:	<del></del>	
Signature of Notary Public:	Parish/County of:	
Printed or Typed Notary Public Name:		
My Commission expires:		

# MAIL THIS CERTIFICATE OF COMPLIANCE TO:

STATE OF LOUISIANA
OFFICE OF THE ATTORNEY GENERAL
TOBACCO SETTLEMENT ENFORCEMENT UNIT
P. O. BOX 94005
BATON ROUGE, LA 70804-9005

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