

**State of New Hampshire Quarterly Certification of Compliance by Non-Participating
Manufacturer Regarding Escrow Payment
Sales Year 2013**

| GENERAL INFORMATION | |
|--|---|
| What is the definition of a tobacco product manufacturer? | |
| <ul style="list-style-type: none"> • Any entity that manufactures 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 • Any successor of any entity described above. | |
| Who is required to file this affidavit? | |
| <ul style="list-style-type: none"> • Any tobacco product manufacturer that: <ol style="list-style-type: none"> 1. sells cigarettes to consumers within the state of New Hampshire (whether directly or through any distributor, retailer, or similar intermediary); and 2. has not become a participating manufacturer in the tobacco Master Settlement Agreement. <p><i>You must file this affidavit to report the units of cigarettes you sold and pay the amount calculated into your qualified escrow fund.</i></p> | |
| 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 11/23/98 between 46 U.S. States, including New Hampshire, 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 \$1,000,000,000, where such arrangement (1) requires that the financial institution hold the escrowed funds' principal for the benefit of the state of New Hampshire 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 NH RSA 541-C. | |
| When is this affidavit due? | |
| The affidavit is due on the schedule set forth at Part 2 below. | |
| When must I make my escrow payment? | |
| See Part 2 below. | |
| SPECIFIC INSTRUCTIONS | |
| Part 1: Manufacturer's Identification | Write your name, address and telephone and fax number. |
| Part 2: Sales Year and Quarter | The sales year is 2013. Payments for each quarter are due no later than the end of the following quarter, with the exception of the fourth quarter payment. <i>The certification of compliance is due on the same date.</i> Thus, payments and certificates of compliance are due as follows: 1st quarter: no later than June 30, 2013 ; 2nd quarter: no later than September 30, 2013 ; 3rd quarter: no later than December 31, 2013 ; and 4th quarter: no later than April 15, 2014 . |
| Part 3: Units Sold | Write the total number of individual cigarettes, including the amount of "roll-your-own" tobacco (.09 ounces constitutes one cigarette), sold during the quarter bearing New Hampshire cigarette stamps. On Schedule A, provide an itemized list by brand, wholesaler, or importer, as applicable, of all cigarettes included in the certification total reported at Part 3. |
| Part 4: Deposit Amount | Write the appropriate rate for the sales year. Write the amount you paid into your qualified escrow fund. Multiply the units of cigarettes by the appropriate rate and write the amount. The Inflation factor for quarterly payments is estimated based on a 3% inflation rate. If necessary, that rate will be adjusted in connection with the April 15, 2013 payment. |
| Part 5: Financial Institution | Write the name and address of the financial institution holding your escrow account. Include your escrow account number. Also write the total cumulative amount currently in your escrow account. |
| Part 6: Signature | An authorized notary public must also sign and date this affidavit. |

**Certification of Compliance by Non-Participating Manufacturer
Regarding Escrow Payment Sales Year 2013 State of New Hampshire**

Part 1: Manufacturer's Identification

Name: _____
Address: _____

Phone: _____ Fax: _____ Email Address: _____

Part 2: Sales Year 2013/Quarterly Payments

The Period of Sales for this Affidavit is: 1st Quarter 2nd Quarter 3rd Quarter
4th Quarter

Part 3: Units Sold

Number of individual cigarettes, including "roll-your-own" tobacco, sold by the Manufacturer identified above during the sales period bearing New Hampshire cigarette tax stamps is as follows: *(see instructions for details)*

Part 4: Deposit Amount

For the sales year: *(Use the rates listed below to figure the appropriate deposit amount)*

| | Statutory Rate Per Cigarette | Inflation Adjusted Rate Per Cigarette |
|---|-------------------------------------|--|
| Sales year 1999 <i>(payable April 15, 2000)</i> | \$.0094241 | \$.0097068 |
| Sales year 2000 <i>(payable April 15, 2001)</i> | \$.0104712 | \$.0111506 |
| Sales year 2001 <i>(payable April 15, 2002)</i> | \$.0136125 | \$.0149306 |
| Sales year 2002 | \$.0136125 | \$.0153785 |
| Sales year 2003 | \$.0167539 | \$.0194953 |
| Sales year 2004 | \$.0167539 | \$.0201300 |
| Sales year 2005 <i>(payable quarterly)</i> | \$.0167539 | \$.0208176 |
| Sales year 2006 <i>(payable quarterly)</i> | \$.0167539 | \$.0214421 |
| Sales year 2007 <i>(payable quarterly)</i> | \$.0188482 | \$.0251069 |
| Sales Year 2008 <i>(payable quarterly)</i> | \$.0188482 | \$.0258601 |
| Sales Year 2009 <i>(payable quarterly)</i> | \$.0188482 | \$.0266359 |
| Sales Year 2010 <i>(payable quarterly)</i> | \$.0188482 | \$.0274350 |
| Sales Year 2011 <i>(payable quarterly)</i> | \$.0188482 | \$.0282581 |
| Sales Year 2012 <i>(payable quarterly)</i> | \$.0188482 | \$.0291058 |
| | | <u>0.0299789</u> <i>(estimated)</i> |

The appropriate rate for the 2013 sales year is

This is the amount that has been paid into the qualified Escrow Account by the Manufacturer identified above

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

Note: Attach a copy of your receipt or other proof of deposit from your financial institution

Part 5: Financial Institution

Name of Institution: _____
Address: _____

Escrow Acct. No. _____
Total Amount Held: _____

UNLESS PREVIOUSLY SUBMITTED, PLEASE SUBMIT A COPY OF ANY CONTRACT OR AGREEMENT WITH THE FINANCIAL INSTITUTION ESTABLISHING AND SHOWING ALL TERMS OF THE ESCROW FUND.

Part 6: Signature

Under penalty of perjury, I state that, to the best knowledge, all of the information contained in this affidavit 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: _____

Signature of Notary Public: _____ City or County of _____

My Commission expires: _____

Mail this affidavit to: **Office of the Attorney General**
Consumer Protection and Antitrust Bureau
33 Capitol Street
Concord, NH 03301
Attn: Marie M. Labrie
Copies may be e-mailed to Marie.Labrie@doj.nh.gov .
However, you must still mail a signed original.
Form: www.doj.nh.gov/consumer/tobacco/manufacturers.html

Consumer Protection and Antitrust Bureau
 Office of the Attorney General
 33 Capitol Street
 Concord, NH 03301

SCHEDULE A
Non-Participating Manufacturer
Reporting Form

Please provide the following information with respect to cigarettes sold to purchasers within the State of New Hampshire. Add additional Pages if necessary.

Company Name: _____ **Reporting Year:** 2013

| Brand Name (a) | No. of Cigarettes Sold in New Hampshire (b) | Ounces of Roll-Your-Own Tobacco Sold in New Hampshire (c) | Name & Address of the Wholesaler, Distributor or Retailer to Whom Each Cigarette Was Sold (d) | Name & Address of the First Importer of Foreign Manufactured Cigarettes (e) |
|-------------------|--|--|--|--|
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Signed under the Pains and Penalties of Perjury

Dated: _____

Name and Title: _____

Email Address: _____