



STATE OF VERMONT
OFFICE OF THE ATTORNEY GENERAL
109 STATE STREET
MONTPELIER, VT
05609-1001

**QUARTERLY CERTIFICATE OF COMPLIANCE BY NON-
PARTICIPATING MANUFACTURER – QUARTERLY ESCROW
PAYMENT FOR SALES IN 2024**

INSTRUCTIONS

A. Who is required to file this Quarterly Certificate of Compliance?

- a. Any Tobacco Product Manufacturer (TPM) that sells cigarettes within the State of Vermont (whether directly or through any distributor, retailer, or similar intermediary) and has not become a participating manufacturer in the tobacco Master Settlement Agreement executed on 11/23/98 (the MSA) is required to file this Quarterly Certificate of Compliance.
- b. The Quarterly Certificate of Compliance must be filed in addition to the Annual Certificate of Compliance.

B. What is a Non-Participating Manufacturer?

- a. A Non-Participating Manufacturer (NPM) is any TPM who has not signed onto the MSA.

C. When is this Quarterly Certificate of Compliance due?

- a. The Quarterly Certificate of Compliance is due on or before 40 days after the end of the quarter for which it is submitted. The quarters and due dates are as follows:

1st Quarter: January 1, 2024 through March 31, 2024

Due May 10, 2024

2nd Quarter: April 1, 2024 through June 30, 2024

Due August 10, 2024

3rd Quarter: July 1, 2024 through September 30, 2024

Due November 10, 2024

4th Quarter: October 1, 2024 through December 31, 2024

Due February 10, 2025

D. When must I make my Quarterly Escrow Payment?

- a. You must deposit all quarterly escrow payments into your Qualified Escrow Fund on or before 30 days after the end of the quarter in which the sales were made. 1st

Quarter Due: April 30, 2024

2nd Quarter Due: July 30, 2024

3rd Quarter Due: October 30, 2024

4th Quarter Due: January 30, 2025

DI. How do I submit this Quarterly Certificate of Compliance?

- a. The Quarterly Certificate of Compliance and all supporting documents must be submitted electronically and emailed to ago.tobaccoenforcement@vermont.gov.

DII. Specific Instructions:

- a. Part 1: Manufacturer's Identification. Identify your name, physical address, mailing address, and website address if there is a website. Indicate the name and title of the individual completing the certificate and identify his/her email address and telephone number.
- b. Part 2: Sales Quarter/Year. Indicate 1st, 2nd, 3rd, or 4th Quarter of 2024.
- c. Part 3: Units Sold. Identify the number of individual cigarettes and units of "roll-your own" (RYO) tobacco manufactured by you and sold into Vermont during the sales quarter. (Units = Ounces divided by .09) Complete Attachment A by listing the name of each Vermont licensed wholesale dealer utilized by you in the Quarter and the volume of the tax-paid cigarettes and RYO sold into Vermont during the sales quarter.
- d. Part 4: Escrow Rate and Payment. Multiply the number of individual cigarettes and units of RYO sold in 2024 by 0.0447228, the per-stick escrow deposit rate.

- e. Part 5: Financial Institution. Identify 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 for the benefit of the State of Vermont. Proof of deposit must be provided to the Attorney General.
- f. Part 6: Signature. This form must be signed and dated by an officer or director of your company. An authorized notary public must also sign and date this Quarterly Certificate of Compliance.

CERTIFICATE OF COMPLIANCE

Part 1: Tobacco Product Manufacturer (“TPM”) Identification

Name of Company:	
Physical Address (street address only, no post office box):	
Mailing Address (if different from above):	
Telephone Number:	
E-mail Address:	
Website Address:	
Name/Title of Person Completing Report:	

Part 2: Sales Quarter/Year

The Quarter of Sales for this Certificate of Compliance is:

Part 3: Units Sold

Number of individual cigarettes and “units” of RYO sold in Vermont by the Manufacturer identified above during the sales quarter identified above is:

Cigarettes:	
RYO: <i>(Units = Ounces divided by .09)</i>	
Total:	

Please complete Attachment A as to those sales.

Part 4: Escrow Rate and Payment

NOTE: The per/stick escrow deposit rate for 2024 sales is \$0.0447228.

<p>The Total Amount due for deposit to the Qualified Escrow Fund by the Manufacturer for the quarter identified above is:</p> <p><i>(Multiply number from Part 3 by 0.0447228 to calculate the appropriate Total Amount due)</i></p>	
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Attach proofs of deposit from your financial institution if not previously submitted, and copies, if any, of amendments to your escrow agreement.

Part 5: Financial Institution

Name of Qualified Escrow Fund Financial Institution:	
Address:	
Qualified Escrow Account Number:	
Total Amount Held for the State of Vermont:	

Part 6: Signature

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

Name of Authorized Agent (<i>Must be an officer or director of the TPM</i>):	
Title of Authorized Agent:	

Signature of Authorized Agent: _____ Date: _____

Subscribed and sworn to before me on this date: _____

City of: _____ County of: _____

State of: _____

Country of: _____

Signature of Notary Public: _____

My Commission expires: _____

Seal:

ATTACHMENT A

Quarterly Sales Itemization

**PLEASE ATTACH SALES DOCUMENTATION FROM EACH LICENSED
WHOLESALE DEALER FOR VERMONT SALES FOR EACH MONTH OF THE
SALES QUARTER**

Name of Vermont Licensed Wholesale Dealer:	
Quantity and Product (RYO ounces or cigarette sticks) Sold in Quarter:	
Cigarettes:	
RYO:	
Total:	

Name of Vermont Licensed Wholesale Dealer:	
Quantity and Product (RYO ounces or cigarette sticks) Sold in Quarter:	
Cigarettes:	
RYO:	
Total:	

Name of Vermont Licensed Wholesale Dealer:	
Quantity and Product (RYO ounces or cigarette sticks) Sold in Quarter:	
Cigarettes:	
RYO:	
Total:	