



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

TOB: NPM-ESC CERT
2/26

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

PART 1 – MANUFACTURER'S IDENTIFICATION

Name: _____ FEIN:

Address: _____ Federal Permit Number: _____
(26 U.S.C. § 5713)

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: _____ 1 2 3 4
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.)

1999 – The rate per cigarette is.....	0.0094241	2003 - 2006 – The rate per cigarette is.....	0.0167539
2000 – The rate per cigarette is.....	0.0104712	2007 and thereafter – The rate per cigarette is	0.0188482
2001 - 2002 – The rate per cigarette is.....	0.0136125		

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.)

1999 – Inflation rate is	3% (0.030000000)	2013 – Inflation rate is	59.05486% (0.590548600)
2000 – Inflation rate is	6.4884136% (0.064884136)	2014 – Inflation rate is	63.82651% (0.638265100)
2001 – Inflation rate is	9.6830623% (0.096830623)	2015 – Inflation rate is	68.74131% (0.687413100)
2002 – Inflation rate is	12.97355% (0.129735500)	2016 – Inflation rate is	73.80355% (0.738035500)
2003 – Inflation rate is	16.3627565% (0.163627565)	2017 – Inflation rate is	79.01766% (0.790176600)
2004 – Inflation rate is	20.15103% (0.201510300)	2018 – Inflation rate is	84.38819% (0.843881900)
2005 – Inflation rate is	24.25497% (0.242549700)	2019 – Inflation rate is	89.91984% (0.899198400)
2006 – Inflation rate is	27.98262% (0.279826200)	2020 – Inflation rate is	95.61744% (0.956174400)
2007 – Inflation rate is	33.20594% (0.332059400)	2021 – Inflation rate is	109.38187% (1.093818700)
2008 – Inflation rate is	37.20212% (0.372021200)	2022 – Inflation rate is	122.89621% (1.228962100)
2009 – Inflation rate is	41.31818% (0.413181800)	2023 – Inflation rate is	130.367885% (1.30367885)
2010 – Inflation rate is	45.55773% (0.455577300)	2024 – Inflation rate is	137.279000% (1.37279000)
2011 – Inflation rate is	49.92446% (0.499244600)	2025 – Inflation rate is	144.39737% (1.443973700)
2012 – Inflation rate is	54.42219% (0.544221900)		

You are required to make a quarterly deposit and certification. The estimated inflation rate for 2026 is **151.72929%**. 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.

PART 5 – FINANCIAL INSTITUTION

Name of Institution: _____

Address: _____

City: _____ State: _____ Zip Code: _____

Escrow Account Number: _____ State Account Number: _____

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