CATHERINE CORTEZ MASTO
ATTORNEY GENERAL

STATE OF NEVADA

NON-PARTICIPATING MANUFACTURER (NPM) QUARTERLY CERTIFICATION INSTRUCTIONS

General Information for Quarterly Filers

Who is required to file a Quarterly Certification?

All NPMs are required to make quarterly escrow deposits and submit a Quarterly Certificate of Compliance for each quarter of a calendar year. The Quarterly Certificate of Compliance is required regardless of whether the NPM had sales in Nevada during a particular quarter; if there were no sales during a particular quarter the NPM must indicate such on the Quarterly Certificate of Compliance submitted for that quarter.

The requirement of an NPM to make quarterly deposits is in addition to the NPM's requirement to submit a completed annual Tobacco Product Manufacturer Certificate of Compliance by April 30th of each year and to make any final adjustment to its annual escrow deposit amount by April 15th of the preceding year during which the sales occurred. The Quarterly Certificate of Compliance form can be found at: http://ag.state.nv.us/org/bpa/hhs/tobacco/tobacco.htm

When is a Quarterly Certification due?

For the quarter **January 1 through March 31**
Deadlines:

- Deposit to Nevada sub-account due on or before April 30.
- NPM Quarterly Certificate of Compliance received by the Attorney General on or before May 10.
- Account ledger submitted by bank to the Attorney General on or before May 10.

For the quarter **April 1 through June 30**
Deadlines:

- Deposit to Nevada sub-account due on or before July 31.
- NPM Quarterly Certificate of Compliance received by the Attorney General on or before August 10.

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- Account ledger submitted by bank to the Attorney General on or before August 10.

For the quarter **July 1 through September 30**
Deadlines:

- Deposit to Nevada sub-account due on or before October 31.

- NPM Quarterly Certificate of Compliance received by the Attorney General on or before November 10.

- Account ledger submitted by bank to the Attorney General on or before November 10.

For the quarter **October 1 through December 31**
Deadlines:

- Deposit to Nevada sub-account due on or before January 31.

- NPM Quarterly Certificate of Compliance received by the Attorney General on or before February 10.

- Account ledger submitted by bank to the Attorney General on or before February 10.

The Quarterly Certifications should be sent submitted to the following contact:

All certifications, correspondence, escrow agreements, and bank account ledgers pertaining to the NPM Quarterly Certificate of Compliance should be mailed to:

Attorney General's Office of Nevada
Attn: Alicia Lerud, Deputy Attorney General
100 North Carson Street
Carson City, Nevada 89701
Phone: 775-684-1124; Fax: 775-684-1275

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