

Certification of Compliance by Nonparticipating Manufacturer (NPM)

PART I - NOTIFICATION OF ESCROW DEPOSIT

Issued under authority of Public Act 327 of 1993. Filing is mandatory.

SECTION 1: TOBACCO PRODUCT MANUFACTURER'S IDENTIFICATION - see instructions on back.

1. NPM Name	2. Contact Person
3. Address (Street, City, State, ZIP Code)	
4. Telephone Number	5. Fax Number

SECTION 2: FINANCIAL INFORMATION

Use the chart below to complete lines 7 through 9 (Units Sold x Rate Per Unit = Escrow Amount). Attach a copy of your receipt or other proof of deposit from your financial institution.

Sales Year	*Rate Per Unit Sold (adjusted for inflation)
2000	0.0111506
2001	0.0149306
2002	0.0153785
2003	0.0194952
2004	0.0201300
2005	0.0208176
2006	0.0214421
2007	0.0251069
2008	0.0258601

6. Sales Year. For this Certification only (complete a separate Certification for each year of sales)	6.	<input type="text"/>
7. Units Sold. Number of individual cigarettes including "roll-your own" tobacco (.09 ounces of "roll-your-own" tobacco = one cigarette) produced by the Manufacturer identified in Section 1 and reported as sold during the year identified on line 6 for stamping and consumption in Michigan (see instructions for details)	7.	<input type="text"/>
8. Rate Per Unit from chart above, for the Sales Year listed on line 6	8.	<input type="text"/>
9. Escrow Amount. Amount paid into the qualified Escrow Account by the Manufacturer identified in Section 1 (attach proof of deposit). Multiply line 7 by line 8	9.	\$ <input type="text"/>

SECTION 3: FINANCIAL INSTITUTION

10. Name of Financial Institution	
11. Address (Street, City, State, ZIP Code)	
12. Michigan Escrow Account Number	13. Total Amount Held in Escrow for Michigan

SECTION 4: SIGNATURE

I declare under penalty of perjury that the information contained in this Certification of Compliance and attachments is true and complete to the best of my knowledge. This document must also be signed and dated by an authorized notary public.

Name of Officer or Authorized Agent	Title
Signature of Officer or Authorized Agent	Date
State of _____	Subscribed and sworn to before me this date: _____
City of _____	My Commission expires _____
County of _____	Signature of Notary _____

For questions, contact (517) 373-9600. You must make your deposit by **April 15th** and submit this Certification of Compliance by **April 30th** each year.

Mail the **original Certification** (PARTS I and II) and deposit receipt to: Tax Policy Division, Michigan Department of Treasury, 430 W. Allegan Street, Lansing, MI 48922. **Also mail a copy to:** Tobacco and Special Litigation, Office of Attorney General, 525 W. Ottawa, P.O. Box 30212, Lansing, MI 48909.

If your name does not appear on the list published at www.michigan.gov/tobaccotaxes identifying authorized NPM's and their brands, you are prohibited from selling, or having your brands sold for consumption in Michigan.

Instructions for Form 3762, Certification of Compliance by Nonparticipating Manufacturer (NPM) PART I - NOTIFICATION OF ESCROW DEPOSIT **DO NOT PROVIDE A COPY OF PART I TO YOUR CUSTOMERS.**

SECTION 1: TOBACCO PRODUCT MANUFACTURER'S IDENTIFICATION

Sec. 1 (l) of Act 244 defines a tobacco product manufacturer as: "...an entity that after the date of enactment of this act directly (and not exclusively through an affiliate) meets 1 or more of the following:

- (i) Manufactures cigarettes anywhere that such manufacturer intends to be sold in the United States, including cigarettes intended to be sold in the United States through an importer (except where such importer is an original participating manufacturer that will be responsible for the payments under the master settlement agreement with respect to such cigarettes as a result of the provisions of subsection II(mm) of the master settlement agreement and that pays the taxes specified in subsection II(z) of the master settlement agreement, and provided that the manufacturer of such cigarettes does not market or advertise such cigarettes in the United States).
- (ii) Is 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.
- (iii) Becomes a successor of an entity described in subparagraph (i) or (ii)."

Lines 1-5. Enter your organization's name, contact person, address, telephone and fax numbers.

SECTION 2: FINANCIAL INFORMATION

Use the Chart provided to complete this section.

Line 6: Sales Year. Enter Sales Year for which you are reporting.

Line 7: Units Sold. Calculate units sold for consumption in Michigan using the example below.

Example: For sales in 2008, reporting sales of 30,000 individual cigarettes and 30 pounds of Roll-Your-Own (RYO) tobacco, calculate as follows:

Individual Cigarettes Sold 30,000.00
 RYO Tobacco Sold: 30 lbs.
 (.09 ounces of RYO = one cigarette)
 30 lbs. x 16 oz./09 + 5,333.33
 Total Units Sold 35,333.33

Line 8: Rate Per Unit. Enter rate per unit for sales year reported.

Example: Year 2008 = 0.0258601

Line 9: Escrow Amount. Multiply line 7 by line 8. This amount must be paid into the qualified Escrow Account by the Manufacturer. Attach proof of deposit.

Example
 Line 7: Units Sold 35,333.33
 Line 8: Rate Per Unit x 0.0258601
 Line 9: Escrow Amount
 (Multiply line 7 by line 8) \$913.72

SECTION 3: FINANCIAL INSTITUTION

Enter the name and address of the financial institution holding your escrow account, your Michigan escrow account number, and the total cumulative amount currently in your escrow account for the benefit of Michigan. If this certification is for the first year in which your products were sold in Michigan, you must include a signed copy of your escrow agreement with the financial institution.

SECTION 4: SIGNATURE

An officer of the corporation or other authorized agent must sign and date this Certification of Compliance. Signature must be notarized by an authorized notary public.

Make your deposit by April 15th, and mail your completed form by April 30th to the following address:

Tax Policy Division
 Michigan Department of Treasury
 430 W. Allegan Street
 Lansing, MI 48922

Certification of Compliance by Nonparticipating Manufacturer

PART II - BRAND CERTIFICATION

Issued under authority of Public Act 327 of 1993. Filing is mandatory.

This certification is used as a basis for identifying brands authorized for purchase during the calendar year following the year identified on line 6 (Part I), unless otherwise noted at www.michigan.gov/tobaccotaxes. Form must be provided by April 30 of the year following the year identified on line 6 (Part 1).

NPM Name		FE, ME, or TR No.
Address		
Telephone Number	Fax Number	E-mail Address

I, _____, in my capacity as _____ of _____, hereby certify that: _____ has performed its obligations under Public Act 244 of 1999 to establish and deposit funds in a qualified escrow account for sales of our cigarettes, including "Roll-Your-Own" (RYO) Tobacco, and met its obligations under Public Act 327 of 1993, during calendar year _____.

SCHEDULE K2 - NPM BRANDS SOLD FOR CONSUMPTION IN MICHIGAN DURING CALENDAR YEAR ____ (from line 6, Part I). The schedule below must be filled out in its entirety by listing brand names sold for consumption in Michigan during the previous calendar year. This certificate is not valid if the Schedule below is not completed. Attached additional sheets if necessary.

Brand Name	Cigarette or RYO Tobacco
	<input type="checkbox"/> Cigarette <input type="checkbox"/> RYO Tobacco
	<input type="checkbox"/> Cigarette <input type="checkbox"/> RYO Tobacco
	<input type="checkbox"/> Cigarette <input type="checkbox"/> RYO Tobacco
	<input type="checkbox"/> Cigarette <input type="checkbox"/> RYO Tobacco
	<input type="checkbox"/> Cigarette <input type="checkbox"/> RYO Tobacco
	<input type="checkbox"/> Cigarette <input type="checkbox"/> RYO Tobacco
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	<input type="checkbox"/> Cigarette <input type="checkbox"/> RYO Tobacco
	<input type="checkbox"/> Cigarette <input type="checkbox"/> RYO Tobacco
	<input type="checkbox"/> Cigarette <input type="checkbox"/> RYO Tobacco
	<input type="checkbox"/> Cigarette <input type="checkbox"/> RYO Tobacco
	<input type="checkbox"/> Cigarette <input type="checkbox"/> RYO Tobacco

I declare under penalty of perjury that the information contained in this certification and any attachments is true and correct to the best of my knowledge.

Name	Title
Signature	Date

A copy of PART II - BRAND CERTIFICATION of the Certification of Compliance must be provided to all of your customers who might sell the above listed products in Michigan directly or through an intermediary. DO NOT provide a copy of PART I - NOTIFICATION OF ESCROW DEPOSIT to anyone other than the Department of Treasury or the Office of the Attorney General.

For questions, contact (517) 373-9600.