



STATE OF ARKANSAS
 —————
**NON-PARTICIPATING
 MANUFACTURER QUARTERLY
 CERTIFICATION FORM**

CERTIFICATION YEAR
2026
 *Due Within 30 Days of Conclusion of Each
 Calendar Quarter

CERTIFICATION TYPE:	
<input type="checkbox"/> Original	<input type="checkbox"/> Amended

REPORTING PERIOD:			
<input type="checkbox"/> First Quarter	<input type="checkbox"/> Second Quarter	<input type="checkbox"/> Third Quarter	<input type="checkbox"/> Fourth Quarter

BUSINESS INFORMATION:	
Business Name:	Contact Person:
Address:	City:
State/Country:	Zip Code:
Telephone:	Email:

BRAND SALES:	
Brand Family:	Units Sold During Calendar Quarter:
Total Number of Units Sold:	

→ To determine the number of units sold for roll-your-own tobacco products, divide the total number of ounces of each brand family by .09. For example, 18 ounces of roll-your-own is 200 units sold (18 ÷ .09 = 200).

QUALIFIED ESCROW ACCOUNT:	
Financial Institution:	Representative's Name:
Address:	City:
State:	Zip Code:
Email:	Escrow Account Number:
Arkansas Sub-Account Number:	Date of Escrow Agreement:

ESCROW OBLIGATION FOR SALES PERIOD:	
Total number of units sold in Arkansas during calendar quarter:	
Statutory rate per cigarette (\$0.0188482), as adjusted for inflation:	\$0.0474464
Multiply units sold by the adjusted statutory rate per cigarette:	
Amount Deposited for Calendar Quarter:	

→ An account statement or letter from the escrow agent must be included with this Certification Form. This account statement or letter must indicate: (1) the amount deposited, as indicated above and (2) the date of deposit.

→ The total amount to be deposited into the Qualified Escrow may need to be recalculated at the time of the Annual Certification.

ADDITIONAL INFORMATION:		
Is the registered agent identified on the company's most recent Annual Certification still the registered agent for the NPM?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Is the escrow agreement provided with the company's most recent Annual Certification still accurate, in force, and unchanged?	<input type="checkbox"/> Yes	<input type="checkbox"/> No

If you answer to either of the preceding questions was "no," please explain.

Explanation:

BONDING:		
Does the company submitting this form have a bond in place to cover escrow liability for sales made in Arkansas?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Does the most recently executed bond need to be increased per Ark. Code Ann. § 26-57-1308?	<input type="checkbox"/> Yes	<input type="checkbox"/> No

→ *The bond amount should be the greater of the highest calendar quarter deposit amount over the last three years or \$50,000.*

→ *A copy of a verification certificate, including the amount of the bond and any required change in the amount, from the bonding company must be provided with this form.*

CRIMINAL ACTIVITY:		
Has the company submitting this form or any of its affiliates, sales entity affiliates, officers, or directors been indicted, pled guilty or nolo contendere to or been found guilty of a felony crime relating to the sale, taxation, or distribution of cigarettes or other tobacco products?	<input type="checkbox"/> Yes	<input type="checkbox"/> No

If your answer to the preceding question was "yes," please explain.

Explanation:

CRIMINAL ACTIVITY CONTINUED:		
Is the company submitting this form or any of its affiliates, sales entity affiliates, officers, or directors the subject of inquiry or under investigation for a felony violation of any state or federal law relating to the sale, taxation, or distribution of cigarettes or other tobacco products?	<input type="checkbox"/> Yes	<input type="checkbox"/> No

If your answer to the preceding question was "yes," please explain.

Explanation:

DIRECTORY STATUS:		
Has the company submitting this form, an affiliate of this company, or any of its brand families been removed, excluded, or denied listing from the approved-for-sale directory of any state or voluntarily withdrawn an approved-for-sale directory certification since its last certification?	<input type="checkbox"/> Yes	<input type="checkbox"/> No

If your answer to the preceding question was “yes,” please explain.

Explanation:

SIGNATURE:	
Authorized Designee:	Title:
Designee Signature:	Date:

→ The knowing submission of false or inaccurate information to the Office of the Arkansas Attorney General could result in a civil penalty being issued against you in an amount up to \$10,000.00.

NOTARY:
Subscribed and Sworn Before Me on this Date:
Signature of Notary Public:
City or County of:
My Commission Expires:

MAIL THE COMPLETED CERTIFICATION FORM TO:	
Office of the Arkansas Attorney General ATTN: Tobacco Division 101 West Capitol Avenue Little Rock, Arkansas 72201	→ Certification Forms, including attachments, must be received within 30 days of the conclusion of each calendar quarter. → Certification Forms will be returned and left unprocessed unless all fields are completed and all required attachments have been received.