

**Certificate of Compliance by Non-Participating Manufacturer
Regarding Quarterly Escrow Deposits for the State of Nebraska**

**Instructions, Deadlines, &
Frequently Asked Questions**

Instructions:

Who is required to file a Certificate of Compliance?

Any nonparticipating manufacturer (“NPM”) subject to the escrow requirements set forth in Neb. Rev. Stat. § 69-2703(2) must submit a Certificate of Compliance (“CoC”) to inform and affirm that it has made each quarterly escrow deposit as required.

When is a CoC due?

Within ten (10) calendar days after each required quarterly escrow deposit deadline.

Which of the CoC forms must be submitted?

The Nebraska Attorney General accepts a CoC submission in any one of three manners, listed in the following order of preference:

1. The .xlsx template file titled *Digital Quarterly Escrow Certificate of Compliance v.01.22* hosted on the Attorney General’s website, completed as instructed and emailed as an attachment from the email address of the person executing the CoC, or their authorized agent, to ago.tobacco@nebraska.gov.
2. The .pdf form titled *Quarterly Escrow Certificate of Compliance* hosted on the Attorney General’s website, printed, completed, signed, notarized, scanned, and emailed as an attachment from the email address of the person executing the CoC, or their authorized agent, to ago.tobacco@nebraska.gov.
3. The .pdf form titled *Quarterly Escrow Certificate of Compliance* hosted on the Attorney General’s website, printed, completed, signed, notarized, and mailed to:

Office of the Nebraska Attorney General
C/O: Tobacco Enforcement Unit
P.O. Box 98920 Lincoln, NE
68509-8920.

What additional documentation must be submitted with a CoC?

Proof of the escrow deposit from the Escrow Agent, such as a copy of the deposit slip, account statement, or written correspondence. This documentation can be sent as an email attachment or mailed in conjunction with whichever method is elected above.

Deadlines:

First Quarter 2026: January 1 to March 31

- Escrow Deposit: April 30, 2026
- Certificate of Compliance: May 10, 2026

Second Quarter 2026: April 1 to June 30

- Escrow Deposit: July 30, 2026
- Certificate of Compliance: August 9, 2026

Third Quarter 2026: July 1 to September 30

- Escrow Deposit: October 30, 2026
- Certificate of Compliance: November 9, 2026

Fourth Quarter 2026: October 1 to December 31

- Escrow Deposit: January 30, 2027
- Certificate of Compliance: February 9, 2027

NOTE: Notices regarding said deposits will not be sent. If the deposit and certificate are not received by the Attorney General's Office by the due dates, the Attorney General's Office will advise the Nebraska Department of Revenue to post a 30-day notice of intent to remove the manufacturer and its brands from the directory.

Frequently Asked Questions:

What quarterly escrow deposits are required?

All NPMs must deposit escrow into a qualified escrow fund ("QEF") on a quarterly basis for units sold during the prior calendar quarter.

Who is a NPM?

Any tobacco product manufacturer ("TPM") selling cigarettes or roll-your-own tobacco ("RYO") to consumers within the State of Nebraska, whether directly or through a distributor, retailer, or similar intermediary or intermediaries, which is not a signatory to the Master Settlement Agreement ("MSA") generally performing its financial obligations under that Agreement.

Who is a TPM?

- Any entity that manufactures cigarettes or RYO anywhere that such manufacturer intends to be sold in the United States including cigarettes that are intended to be sold in the United States through an importer;
- The first purchaser anywhere for resale in the United States of cigarettes or RYO manufactured anywhere that the manufacturer does not intend to be sold in the United States; or
- A successor of any entity described above.

What is a QEF?

An escrow arrangement with a U.S. federal or U.S. state-chartered financial institution having no affiliation with any Tobacco Product Manufacturer and having assets of at least \$1,000,000,000, where such arrangement (1) requires that the financial institution hold the escrowed funds' principal separately for the benefit of the State of Nebraska and (2) prohibits the NPM from using, accessing, or directing the use of the funds' principal except as consistent with Neb. Rev. Stat. § 69-2703(2)(b).

When are the required quarterly escrow deposits due?

On or before thirty (30) days from the last day of the previous calendar quarter for units sold during the preceding quarter.

What are "units sold"?

The number of individual cigarettes or RYO sold in Nebraska by the applicable TPM, whether directly or through a distributor, retailer, or similar intermediary or intermediaries, in packs required to bear a stamp pursuant to Neb. Rev. Stat. § 77-2603 or § 77-2603.01 or, in the case of RYO, on which a tax is due pursuant to § 77-4008. (Nine hundredths of an ounce of RYO shall constitute one individual cigarette).