

Escrow Compliance Certificate and Affidavit (Non-Participating Manufacturers)

Sales Year

Sales Year _____ ☐ Annual ☐ Monthly: ☐ January ☐ May ☐ September ☐ Quarterly: ☐ 1st Quarter
☐ February ☐ June ☐ October ☐ 2nd Quarter
☐ March ☐ July ☐ November ☐ 3rd Quarter
☐ April ☐ August ☐ December ☐ 4th Quarter

Manufacturer Identification

Company Name				Federal Identification Number			
Mailing Address		City		State	ZIP Code	Country	
Physical Address		City		State	ZIP Code	Country	
Telephone Number		Fax Number		E-mail Address			
(____) ____ - ____		(____) ____ - ____					

Units Sold (the number of individual cigarettes sold in the state or ounces of Roll Your Own (RYO) divided by .09)

[illegible]

*By including a brand family in its certification, a Non-Participating Manufacturer affirms that the brand family listed is deemed to be its cigarettes for escrow purposes for the year indicated in Part 1 of this form. However, the Director of Revenue retains the discretion to determine whether the brand family constitutes the cigarettes of another tobacco product manufacturer.

Use the rates below to figure the appropriate deposit amount.

Escrow Due or Sales Per Year:

For 2005: \$.0167539 plus inflation of 24.25497% per unit sold:
 For 2006: \$.0167539 plus inflation of 27.98262% per unit sold:
 For 2007: \$.0188482 plus inflation of 33.20594% per unit sold:
 For 2008: \$.0188482 plus inflation of 37.20212% per unit sold:
 For 2009: \$.0188482 plus inflation of 41.31818% per unit sold:
 For 2010: \$.0188482 plus inflation of 45.55773% per unit sold:
 For 2011: \$.0188482 plus inflation of 49.92446% per unit sold:
 For 2012: \$.0188482 plus inflation of 54.42219% per unit sold:
 For 2013: \$.0188482 plus inflation of 59.05486% per unit sold:
 For 2014: \$.0188482 plus inflation of 63.82651% per unit sold:
 For 2015: \$.0188482 plus inflation of 68.74131% per unit sold:
 For 2016: \$.0188482 plus inflation of 73.80355% per unit sold:
 For 2017: \$.0188482 plus inflation of 79.01766% per unit sold:
 For 2018: \$.0188482 plus inflation of 84.38819% per unit sold:
 For 2019: \$.0188482 plus inflation of 89.91984% per unit sold:
 For 2020: \$.0188482 plus inflation of 95.61744% per unit sold:
 For 2021: \$.0188482 plus inflation of 109.38187% per unit sold:
 For 2022: \$.0188482 plus inflation of 122.89621% per unit sold:
 For 2023: \$.0188482 plus inflation of 130.36796% per unit sold:

For 2024: \$.0188482 plus inflation of 137.27900% per unit sold: for a total of \$.0447228 per unit sold

Number of Units (Sticks) Sold: _____ Units Sold Times The Appropriate Rate Above: \$ _____

Escrow Deposit for State of Missouri: \$ _____ Escrow Deposit Date (MM/DD/YYYY): ____/____/____

Financial Institution

Authorized Contact Name

Title

Mailing Address

City

State

ZIP Code

Telephone Number

(____) _____ - _____

Fax Number

(____) _____ - _____

E-mail Address

Primary Escrow Account Number

Total Funds Held in Separate Account
for Missouri
\$ _____

Missouri Sub-Account Number(s)

Date Escrow was Established (MM/DD/YYYY)

____/____/____

Date of Last Amendment to Escrow Agreement (MM/DD/YYYY)

____/____/____

☐ Attached is a copy of the financial institution's receipt or other proof of deposit of the proper escrow payment.

☐ Attached is an executed copy of the Escrow Agreement with all amendments and attachments.

Under penalty of perjury, I declare that I am authorized to certify on behalf of the Tobacco Manufacturer indicated in the Manufacturer Identification section that all of the information contained in this Escrow Compliance Certificate, including but not limited to any accompanying statements or attachments herewith, are true, accurate and complete in every particular, and that I am a person authorized to bind the Tobacco Product Manufacturer making this Certification either under the laws of the state of Missouri or the jurisdiction where the manufacturer resides or is organized. Any violation of the requirements of [Section 196.1003](#), and [196.1020](#) to [196.1035, RSMo](#), is basis for removal of the company's brands from Missouri's Directory of Compliant Tobacco Manufacturers.

Signature of Authorized Person

Date (MM/DD/YYYY)

____/____/____

Printed Name

Title

Mail to: Taxation Division
P.O. Box 811
Jefferson City, MO 65105-0811

and Missouri Attorney General
P.O. Box 899
Jefferson City, MO 65102-0899

tobacco.certification@ago.mo.gov

Phone: (573) 751-7163

Fax: (573) 522-1720

TTY: (800) 735-2966

E-mail: DOR.tobacco@dor.mo.gov

Form 5302 (Revised 03-2025)

Visit dor.mo.gov/taxation/business/tax-types/tobacco/directory.html for additional information.

