



**Escrow Compliance Certificate and Affidavit  
(Non-Participating Manufacturers)**

**Sales Year**

Sales Year \_\_\_\_\_  Annual  Monthly:

<input type="checkbox"/> January	<input type="checkbox"/> May	<input type="checkbox"/> September
<input type="checkbox"/> February	<input type="checkbox"/> June	<input type="checkbox"/> October
<input type="checkbox"/> March	<input type="checkbox"/> July	<input type="checkbox"/> November
<input type="checkbox"/> April	<input type="checkbox"/> August	<input type="checkbox"/> December

Quarterly:  1st Quarter  2nd Quarter  3rd Quarter  4th Quarter

**Manufacturer Identification**

Company Name		Federal Identification Number		
Mailing Address		City	State	ZIP Code
Physical Address		City	State	ZIP Code
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)**

Brand Family (Do not separately list styles within a brand family such as regular, menthol, light, 100s, etc.)*	Cigarettes (C) or RYO	Number of Units (Sticks) Sold During the Sales Year (For RYO, Sticks = Ounces ÷ .09)
Total units sold:		

\*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 a total of \$.0434202 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

**Phone:** (573) 751-7163  
**Fax:** (573) 522-1720  
**TTY:** (800) 735-2966

Form 5302 (Revised 03-2024)

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Visit [dor.mo.gov/taxation/business/tax-types/tobacco/directory.html](http://dor.mo.gov/taxation/business/tax-types/tobacco/directory.html) for additional information.

