

**STATE OF GEORGIA**  
**TOBACCO PRODUCT MANUFACTURER'S**  
**CERTIFICATION PURSUANT TO O.C.G.A. § 10-13A-3**  
**FOR 2003 SALES YEAR**

**Who is required to file this Certification?**

Any tobacco product manufacturer that sells, intends to sell or has sold cigarettes within the state of Georgia, whether directly or through any distributor, retailer, or similar intermediary, including manufacturers that are participants in the Master Settlement Agreement.

**Definitions:**

- (a) "Brand Family" means all styles of Cigarettes sold under the same trade mark and differentiated from one another by means of additional modifiers or descriptors, including, but not limited to, "menthol," "lights," "kings," and "100s," and includes any brand name (alone or in conjunction with any other word), trademark, logo, symbol, motto, selling message, recognizable pattern of colors, or any other indicia of product identification identical or similar to, or identifiable with, a previously known brand of Cigarettes.
- (b) "Cigarette" means any product that contains nicotine, is intended to be burned or heated under ordinary conditions of use, and consists of or contains (A) any roll of tobacco wrapped in paper or in any substance not containing tobacco; or (B) tobacco, in any form, that is functional in the product, which, because of its appearance, the type of tobacco used in the filler, or its packaging and labeling, is likely to be offered to, or purchased by, consumers as a cigarette; or (C) any roll of tobacco wrapped in any substance containing tobacco which, because of its appearance, the type of tobacco used in the filler, or its packaging and labeling, is likely to be offered to, or purchased by, consumers as a cigarette described in clause (A) of this definition. The term "cigarette" includes "roll-your-own" tobacco. 0.09 ounces of "roll-your-own" tobacco constitutes one individual cigarette.
- (c) "Directory" means the Attorney General's list of all Tobacco Product Manufacturers that have provided current and accurate certifications conforming to the requirements of O.C.G.A. § 10-13A-3 and all Brand Families that are listed in such certifications.
- (d) "Qualified Escrow Fund" means an escrow fund established pursuant to an escrow agreement that has been approved by the Attorney General as being in compliance with OCGA § 10-13A-2(9).
- (e) "Tobacco Product Manufacturer" means an entity that manufactures cigarettes anywhere in the world that are intended for sale in the United States, either directly or through an importer; an entity that is the first purchaser of cigarettes that the manufacturer did not intend to be sold in the United States, regardless of where those cigarettes were manufactured; or an entity that becomes a successor to an entity described above.
- (f) "Unit" means one cigarette as defined above.

## When is this Certification due?

This Certification must be delivered no later than **April 30, 2004**. Escrow deposits for sales made during the year 2003 are due on April 15, 2004.

## Where do I send this Certification?

The Certification must be delivered to two places:

Consumer Interests Section  
Office of the Attorney General  
40 Capitol Square  
Atlanta, Georgia 30334

and

Georgia Department of Revenue  
Alcohol and Tobacco Tax Division  
1800 Century Center Boulevard  
Atlanta, Georgia 30345-3205

## **INSTRUCTIONS:**

**Part 1:** **Manufacturer's Identification** Enter your name, address, telephone, fax number and electronic mail address.

**Part 2:** A. **Brand Family Identification** List by Brand Family and Brand name all of the cigarettes that you sold or intend to sell in Georgia, whether directly or through any distributor, retailer, or similar intermediary. Only the brands you list will be included in the Directory.

A **Participating Manufacturer** shall include a list of its Brand Families. A Participating Manufacturer may not include a Brand Family in its Certification unless it affirms that the Brand Family is deemed to be its Cigarettes for purposes of calculating its payments under the Master Settlement Agreement for the relevant year, in the volume and shares determined pursuant to the Master Settlement Agreement. The Participating Manufacturer shall update such list thirty calendar days prior to any addition to or modification of its Brand Families by executing and delivering a supplemental certification to the Attorney General and the Department of Revenue.

A **Non-Participating Manufacturer** shall include the following in its certification:

- (i) a list of all of its Brand Families, and the number of units for each Brand Family that were sold in Georgia during the preceding calendar year;
- (ii) a list of all of its Brand Families that have been sold in Georgia at any time during the current calendar year;
- (iii) indicating, by an asterisk (\*), any Brand Family sold in Georgia during the preceding calendar year that is no longer being sold in Georgia as of the date of such certification, and
- (iv) identifying by name and address any other manufacturer of such Brand Families in the preceding or current calendar year.

A Non-Participating Manufacturer may not include a Brand Family in its Certification unless it affirms that it is the tobacco product manufacturer of the Brand Family and the Brand Family is to be deemed its Cigarettes for purposes of O.C.G.A. § 10-13-1, *et seq.* A Non-Participating Manufacturer shall update such list thirty calendar days prior to any addition to or modification of its Brand Families by executing and delivering a supplemental certification to the Attorney General and Department of Revenue.

- B. Factory Identification – Enter the name, owner, address, phone and fax number of the factory that fabricates the cigarettes listed.

**Part 3: Non-Participating Manufacturer Certification** Each Non-Participating Manufacturer must:

- A. Verify that the Non-Participating Manufacturer is registered with the Georgia Secretary of State to do business in Georgia or has appointed an agent for service of process and provided notice thereof as required by O.C.G.A. § 10-13A-6. Complete and submit the NPM's Appointment of Registered Agent & Registered Agent's Statement Form.
- B. Identify (i) the name, address and telephone number of the financial institution where the Non-Participating Manufacturer has established a Qualified Escrow Fund pursuant to O.C.G.A. § 10-13-3(2); (ii) the account number of such Qualified Escrow Fund and any sub-account number for Georgia;

Please attach a copy of your Escrow Agreement if it has not already been approved by the Attorney General's office.

**Part 4: Escrow Deposit Calculation**

- A. The liability year for this certificate is the 2003 calendar year – January 1, 2003 through December 31, 2003.
- B. List the number of individual cigarettes sold during the liability year bearing Georgia tax stamps by brand and the total number of cigarettes sold.
- C. Calculate the deposit. The amount on Line (3) is the amount that must be deposited into a qualified escrow account by April 15, 2004.
- D. Identify (i) the amount such Non-Participating Manufacturer placed in such fund for Cigarettes sold in Georgia during 2003 and each preceding year, the date and amount of each such deposit; and (ii) the amount and date of any withdrawal or transfer of funds the Non-Participating Manufacturer made at any time from such fund or from any other Qualified Escrow Fund.

Attach a copy of your receipt or other proof of deposit for 2003 sales from your financial institution.

**Part 5: Execution by Authorized Designees** The person executing the Certification must be an authorized representative of the Tobacco Product Manufacturer identified in Part 1. The Designee's name and title must be legibly printed and the Certification must be executed in the presence of an authorized notary.

*You may send any questions about this form by facsimile to: Consumer Interests Section  
Office of the Attorney General  
40 Capitol Square SW  
Atlanta GA 30334  
Facsimile 404.656.0677*



**B. Factory Identification**

Name of Factory: \_\_\_\_\_ Phone Number: \_\_\_\_\_  
Owner: \_\_\_\_\_ Fax Number: \_\_\_\_\_  
Address: \_\_\_\_\_

**Part 3: Non-Participating Manufacturer Certification**

**A. Registered Agent / Approved Agent for service of process**

Agent Name: \_\_\_\_\_  
Company: \_\_\_\_\_  
Address: \_\_\_\_\_  
Address: \_\_\_\_\_  
Phone: \_\_\_\_\_ FAX: \_\_\_\_\_  
Email: \_\_\_\_\_

Complete and submit an Appointment of Registered Agent for the State of Georgia and Registered Agent's Statement form. (Form AG-02)

**B. Qualified Escrow Fund – Financial Institution**

Name of Institution: \_\_\_\_\_  
Address: \_\_\_\_\_  
Representative Name: \_\_\_\_\_ Phone: \_\_\_\_\_  
Escrow Acct No: \_\_\_\_\_ State Account No: \_\_\_\_\_  
Has the Qualified Escrow Agreement been approved by the Attorney General? \_\_\_\_\_  
By Whom: \_\_\_\_\_ Approval Date: \_\_\_\_\_

Attach an executed copy of your Escrow Agreement

**Part 4: Escrow Deposit Calculation**

**A. Liability Year:** The liability year for this certificate is January 1, 2003 through December 31, 2003.

**B. Units Sold:** The number of individual cigarettes sold in Georgia in 2003 by brand is:

Brand Name: _____	Number of individual cigarettes: _____
Brand Name: _____	Number of individual cigarettes: _____
Brand Name: _____	Number of individual cigarettes: _____
Brand Name: _____	Number of individual cigarettes: _____
Brand Name: _____	Number of individual cigarettes: _____

Total: \_\_\_\_\_

**C. Calculating the Deposit Amount**

Follow these steps to calculate the appropriate amount to be deposited for the liability year 2003:

(1) Enter the total number from Part 4 Section B above: \_\_\_\_\_

(2) Multiply that amount by the .019495, which is the combined 2003  
Base Amount and Inflation Adjustment: \_\_\_\_\_ x .019495

(3) Enter the total here: \_\_\_\_\_

The amount that must be deposited on or before April 15, 2004 for the liability year 2003 will be the amount shown in Line C(3).

**D. Escrow Deposit/Withdrawal History for Georgia**

Date	Deposit	Withdrawal <sup>2</sup>	Balance

Attach a copy of your receipt or other proof of deposit for 2003 sales from your financial institution.

**Part 5. Execution by Authorized Designee**

Under penalty of perjury, I state that the information contained in this Certification is true and accurate.

Designee (Print Name): \_\_\_\_\_ Title: \_\_\_\_\_

Signature of Designee: \_\_\_\_\_ Date: \_\_\_\_\_

Subscribed and sworn to before me on this date: \_\_\_\_\_

Signature of Notary Public: \_\_\_\_\_ City or County of \_\_\_\_\_

My Commission expires: \_\_\_\_\_

**Mail the completed certificate of compliance to:**

Consumer Interests Section  
Office of the Attorney General  
40 Capitol Square  
Atlanta, Georgia 30334

and Georgia Department of Revenue  
Alcohol and Tobacco Tax Division  
1800 Century Center Boulevard  
Atlanta, Georgia 30345-3205

<sup>2</sup> Withdrawals must comply with O.C.G.A. § 10-13-3-(2)(B). Verification of compliance must be provided.