



**STATE OF SOUTH CAROLINA  
NPM QUARTERLY SALES INFORMATION  
AND QUARTERLY ESCROW PAYMENT CERTIFICATION FORM**

**SALES YEAR: 2026**

**SALES QUARTER:**

**1<sup>ST</sup> QUARTER    2<sup>ND</sup> QUARTER    3<sup>RD</sup> QUARTER    4<sup>TH</sup> QUARTER**

Manufacturer Identification			
Company Name:		Date:	
Address:			
City:	State:	Zip:	Country:
Telephone Number:		E-Mail Address:	
Name/Title of Person Completing Form:			

Units Sold in South Carolina in the Quarter (attach additional pages as needed)			
<b>Instructions for Manufacturer:</b> List each distributor that is responsible for South Carolina tax on the cigarette and RYO brand(s). For each distributor, provide the sales information requested.			
Distributor Name:			
Brand Family:	RYO	Cigarette	Units Sold: (Sticks or RYO Ounces)
Brand Family:	RYO	Cigarette	Units Sold: (Sticks or RYO Ounces)
Brand Family:	RYO	Cigarette	Units Sold: (Sticks or RYO Ounces)

Certification of Escrow Account and Agreement			
Name of Financial Institution (Escrow Agent):			
Mailing Address:			
City:	State:	Zip Code:	Phone:
Contact Person:		Contact Email:	
Escrow Account Number:		Total amount held in account for state of South Carolina:	
South Carolina Sub-Account Number:			

**Calculating the Escrow Deposit Amount for Sales in 2025**

1a)	Enter the total number of cigarettes sold in South Carolina in 2026 (0.09 ounces of "roll-your-own" tobacco shall constitute one individual "cigarette"):	1b)
2a)	Escrow Rate for Units Sold in 2026*:	<b>2b) X \$0.0474464</b>
3a)	Multiply the amount in Box 1b by the escrow rate in box 2b and enter the product in box 3b:	3b)

The amount in Box 3b is the amount that must be deposited into Escrow Account for this quarterly period. Please attach a copy of your receipt or other proof of deposit from your financial institution.

\*The minimum 2026 NPM escrow rate is **\$0.0474464** per/stick. This minimum rate is based on a minimum upward inflation adjustment of 3%. If the CPI-U increases by more than 3% in 2026, the 2026 NPM escrow rate will be greater than **\$0.0474464**.

**Execution By Authorized Designee**

By executing this document, I confirm that I am a qualified company officer or designee authorized to bind the applicant company. Under penalty of perjury, I state that the information contained in this Certification is true and accurate.

\_\_\_\_\_  
Company Officer / Designee

\_\_\_\_\_  
(Printed Name)

Dated: \_\_\_\_\_, 2026

Sworn to and subscribed before me on this day \_\_\_\_\_ of \_\_\_\_\_, 2026.

\_\_\_\_\_  
Notary Public

(Seal)

\_\_\_\_\_  
(Print Name)

My commission expires: \_\_\_\_\_

Please mail the completed form to:

**South Carolina Office of the Attorney General  
Tobacco Enforcement Unit  
P.O. Box 11549  
Columbia, SC 29211**

Please email a copy to:

[sctobacco@scag.gov](mailto:sctobacco@scag.gov)