

**Certification of Compliance by Non-Participating Manufacturer  
Regarding Quarterly Escrow Payment  
State of Delaware  
Sales Year 2026**

**Part 1: Manufacturer's Identification**

Name: \_\_\_\_\_  
Address: \_\_\_\_\_  
Phone: \_\_\_\_\_ Fax: \_\_\_\_\_ Email Address: \_\_\_\_\_

**Part 2: Sales Year 2026/Quarterly Payments**

The Period of Sales for this Affidavit is:      1<sup>st</sup> Quarter      2<sup>nd</sup> Quarter      3<sup>rd</sup> Quarter      4<sup>th</sup> Quarter

**Part 3: Units Sold**

Number of individual cigarettes sold by the Manufacturer identified above during the sales period bearing Delaware cigarette tax stamps is as follows: *(list amounts by brand)*

1) \_\_\_\_\_ 2) \_\_\_\_\_ 3) \_\_\_\_\_

**Part 4: Deposit Amount**

**TOTAL STICKS =** \_\_\_\_\_

For the sales year: *(Use the rates listed below to figure the appropriate deposit amount)*

Statutory Rate Per Cigarette	Inflation Adjusted Rate Per Cigarette for Current Year
\$.0188482	\$0.0474464 (estimated)

The appropriate rate for the **2026** sales year is      **\$0.0474464**      **(estimated)**  
This is the amount that has been paid into the qualified  
Escrow Account by the Manufacturer identified above  
*(Multiply units in Part 3 by the appropriate rate in Part 4)*      \$ \_\_\_\_\_

**Note: Attach a copy of your receipt or other proof of deposit from your financial institution**

**Part 5: Financial Institution**

Name of Institution: \_\_\_\_\_  
Address: \_\_\_\_\_  
Escrow Acct. No. \_\_\_\_\_  
Total Amount Held: \_\_\_\_\_

UNLESS PREVIOUSLY SUBMITTED, PLEASE SUBMIT A COPY OF ANY CONTRACT OR AGREEMENT WITH THE FINANCIAL INSTITUTION ESTABLISHING AND SHOWING ALL TERMS OF THE ESCROW FUND.

**Part 6: Signature**

Under penalty of perjury, I state that, to the best knowledge, all of the information contained in this affidavit is true and accurate. *This document must also be signed and dated by an authorized notary public.*

Name of Authorized Agent: \_\_\_\_\_ Title: \_\_\_\_\_  
Signature of Authorized Agent: \_\_\_\_\_ Date: \_\_\_\_\_  
Subscribed and sworn to before me on this date: \_\_\_\_\_  
Signature of Notary Public: \_\_\_\_\_ City or County of \_\_\_\_\_  
My Commission expires: \_\_\_\_\_

**Submit via email: [vanessa.kassab@delaware.gov](mailto:vanessa.kassab@delaware.gov)**

**If submitted via email, a hard copy is not required.**

Mailing address: Vanessa Kassab  
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