



OFFICE OF THE ATTORNEY GENERAL

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For Office Use Only

IDAHO STAMPING AGENT QUARTERLY REPORT

PART 1: STAMPING AGENT INFORMATION AND REPORTING PERIOD

Sales Year: _____

Check ONE Box:

1st QTR: January 1 – March 31

2nd QTR: April 1 – June 30

3rd QTR: July 1 – September 30

4th QTR: October 1 – December 31

Company Name: _____

d/b/a: _____

Idaho State Tax Commission Permit Number: _____

Mailing Address: _____

Phone: _____ Email Address: _____

Name of Person Completing Report: _____

PART 2: SALES INFORMATION AND CERTIFICATION

You Must Check at Least One Box:

ALL Sales of Participating Manufacturer Cigarettes (including roll-your-own tobacco) are shown in Part 3. Included separately in the appropriate sections are all Idaho tax exempt sales to Indian Reservations and all other Idaho tax exempt sales.

ALL Sales of Non-Participating Manufacturer Cigarettes (including roll-your-own tobacco) are shown in Part 4. Included separately in the appropriate sections are all Idaho tax exempt sales to Indian Reservations and all other Idaho tax exempt sales.

ALL Cigarettes sold were purchased with Idaho State tax stamps previously affixed, or, in the case of roll-your-own tobacco, the Idaho tobacco products tax already paid, by: (Name of entity that product was purchased from) _____

NO Cigarettes (including roll-your-own tobacco) were sold during the specified quarter.

I certify that I am authorized to sign this document and that the information contained herein is complete and correct to the best of my knowledge. I acknowledge that, as per the Idaho Uniform Electronic Transactions Act, my typed name on the line below constitutes my electronic signature.

Signature of Stamping Agent or Representative

Date

PART 3: PARTICIPATING MANUFACTURERS (ATTACH ADDITIONAL SHEETS IF NEEDED)

		IDAHO STAMPED/IDAHO TOBACCO PRODUCT TAX PAID (UNITS SOLD)		IDAHO TAX-EXEMPT INDIAN RESERVATION SALES		OTHER IDAHO TAX-EXEMPT SALES* (see below)	
A Brand Family AND Tobacco Product Manufacturer	B Entity Purchased From	C Number of STAMPED Cigarettes Sold	D RYO Sold (ounces/.09)	E Number of Cigarettes Sold	F RYO Sold (ounces/.09)	G Number of Cigarettes Sold	H RYO Sold (ounces/.09)

** For each sale reported in Columns G or H, on separate sheets of paper, identify the basis for the tax-exempt status claimed, such as unstamped sales to wholesalers/distributors or military reservation sales, **and** the entity to whom the specific Cigarettes or RYO tobacco were sold.*

PART 4: NON-PARTICIPATING MANUFACTURERS (ATTACH ADDITIONAL SHEETS IF NEEDED)

		IDAHO STAMPED/IDAHO TOBACCO PRODUCT TAX PAID (UNITS SOLD)		IDAHO TAX-EXEMPT INDIAN RESERVATION SALES		OTHER IDAHO TAX-EXEMPT SALES* (see below)	
A Brand Family AND Tobacco Product Manufacturer	B Entity Purchased From	C Number of STAMPED Cigarettes Sold	D RYO Sold (ounces/.09)	E Number of Cigarettes Sold	F RYO Sold (ounces/.09)	G Number of Cigarettes Sold	H RYO Sold (ounces/.09)

** For each sale reported in Columns G or H, on separate sheets of paper, identify the basis for the tax-exempt status claimed, such as unstamped sales to wholesalers/distributors or military reservation sales, **and** the entity to whom the specific Cigarettes or RYO tobacco were sold.*

INSTRUCTIONS FOR THE IDAHO STAMPING AGENT QUARTERLY REPORT

General Information

Who must file an Idaho Stamping Agent Quarterly Report?

All “Stamping Agents” must file the Idaho Stamping Agent Quarterly Report. Please note: For purposes of reporting to the Idaho Attorney General, a Stamping Agent is defined broadly by Idaho law to mean a person who:

- (1) is permitted by the Idaho State Tax Commission to wholesale (as that term is defined by Idaho’s cigarette excise tax laws) Cigarettes; or
- (2) is required to affix tax stamps to packages or other containers of Cigarettes under Title 63, Chapter 25, Idaho Code; or
- (3) pays a tobacco products tax on roll-your-own tobacco.

This definition of Stamping Agent includes **anyone** that holds a Cigarette Permit or Tobacco Permit issued by the Idaho State Tax Commission, regardless of current activity involving “the act of stamping” cigarette packages or the making of tobacco sales.

The Stamping Agent’s duty to file the attached report is in addition to a permitted stamping agent’s obligation, as applicable, to file monthly Idaho Cigarette or Tobacco Products Tax Returns with the Idaho State Tax Commission.

When is the Idaho Stamping Agent Quarterly Report due?

Idaho Stamping Agents must file the attached report on a quarterly basis. These reports are due twenty (20) days after the end of each quarter as set out below.

Quarter	Report Due Date
January 1 – March 31	April 20
April 1 – June 30	July 20
July 1 – September 30	October 20
October 1 – December 31	January 20

If a due date falls on a weekend or a holiday, the due date moves to the next business day.

To whom must the Idaho Stamping Agent Quarterly Report be delivered?

The completed, signed Report, with attachments as applicable, may be sent by mail to:

Office of the Attorney General
Consumer Protection Division
954 W. Jefferson, 2nd Floor
P.O. Box 83720
Boise, ID 83720-0010
Attention: Tobacco Enforcement

or by email to: tobaccoenforcement@ag.idaho.gov.

DEFINITIONS¹

- (a) “Brand Family” has the same meaning given the term in Idaho Code § 39-8402(1) and includes all styles of Cigarettes sold under the same trademark and differentiated from one another by means of additional modifiers or descriptors, including, but not limited to, “menthol,” “kings,” and “100s.”
- (b) “Cigarette” has the same meaning given the term in Idaho Code § 39-7802(d), and includes any product that contains nicotine, is intended to be burned or heated under ordinary conditions of use, and consists of or contains (1) any roll of tobacco wrapped in paper or in any substance not containing tobacco; or (2) 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 (3) 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. The term “cigarette” includes “roll-your-own” tobacco (i.e., any tobacco which, because of its appearance, type, packaging, or labeling is suitable for use and likely to be offered to, or purchased by, consumers as tobacco for making cigarettes). For purposes of this definition of “cigarette,” 0.09 ounces of “roll-your-own” tobacco shall constitute one (1) individual “cigarette.”
- (c) “Master Settlement Agreement” has the same meaning given the term in Idaho Code § 39-7802(e) and includes the settlement agreement (and related documents) entered into on November 23, 1998, by Idaho and leading United States tobacco companies.
- (d) “Non-Participating Manufacturer” has the same meaning given the term in Idaho Code § 39-8402(5) and includes any Tobacco Product Manufacturer that is not a Participating Manufacturer.
- (e) “Participating Manufacturer” has the same meaning given the term in Idaho Code § 39-8402(6) and includes any Tobacco Product Manufacturer that has joined the Master Settlement Agreement.
- (f) “Stamping Agent” has the same meaning given the term in Idaho Code § 39-8402(8) and includes a person who:
- (1) is permitted by the Idaho State Tax Commission to wholesale (as that term is defined by Idaho’s cigarette excise tax laws) Cigarettes; or
 - (2) is required to affix tax stamps to packages or other containers of Cigarettes under Title 63, Chapter 25, Idaho Code; or
 - (3) pays a tobacco products tax on roll-your-own tobacco.
- (g) “Tobacco Product Manufacturer” has the same meaning given the term in Idaho Code § 39-7802(i) and includes an entity that directly manufactures Cigarettes anywhere that such manufacturer intends to be sold in the United States, including Cigarettes intended to be sold in the United States through an importer.

¹ Defined terms are capitalized throughout these instructions and the Idaho Stamping Agent Quarterly Report.

SPECIFIC INSTRUCTIONS

PART 1: STAMPING AGENT INFORMATION AND REPORTING PERIOD

Check the appropriate box indicating which quarter is being reported. Mark **ONLY** one box.

Identify the Stamping Agent's business name, any d/b/a it is operating under, Idaho State Tax Commission permit number, the Stamping Agent's complete mailing address (include country if address is outside of the United States), phone number, facsimile number, e-mail address, and the name of the person completing the Report.

PART 2: SALES INFORMATION AND CERTIFICATION

The Stamping Agent must check all applicable boxes. If the Stamping Agent sold both Participating Manufacturer and Non-Participating Manufacturer Cigarettes or roll-your-own tobacco, please check the first two boxes.

Please note: Any Idaho tax exempt sales to Indian Reservations, as well as any other Idaho tax exempt sales, such as unstamped sales from manufacturer to distributor or between distributors, must also be included in the appropriate sections in Part 3 and Part 4.

If all Cigarettes packages sold were purchased by the Stamping Agent with Idaho tax stamps already affixed, or if the Idaho tobacco product tax was already paid by a separate entity on roll-your-own tobacco, the Stamping Agent may check the third box, identify the entity(ies) from whom the Stamping Agent purchased its product, sign and date the Report, and return it to the Office of the Attorney General. The Stamping Agent does not need to fill out Parts 3 or 4 of the Report.

If no Cigarettes, including roll-your-own tobacco, were sold during the quarter, check the fourth box. Sign and date the Report and return it to the Office of the Attorney General. There is no need to fill out Parts 3 or 4 of the Report.

Please note: The person filling out the attached Report must sign and date the Report and doing so constitutes certification that the person is authorized to sign the Report and that the information contained in the Report is complete and correct to the best of the signing person's knowledge.

PARTS 3 AND 4: PARTICIPATING AND NON-PARTICIPATING MANUFACTURERS

If you checked the first box in Part 2, identify in Part 3 which Participating Manufacturer Brand Families were sold in the reporting quarter.

If you checked the second box in Part 2, identify in Part 4 which Non-Participating Manufacturer Brand Families were sold in the reporting quarter. Of course, if you checked both boxes, then both Parts must be filled out.

Report in Column A each Brand Family sold and the Tobacco Product Manufacturer of the product.

In Column B, identify the entity from whom you purchased the listed Brand Family. Please include the entity's full address. If convenient, use separate sheets of paper.

In Column C, report the number of Idaho state excise tax stamped Cigarettes sold (Units Sold) for the respective Brand Family listed. Please note: In reporting Cigarettes for each section, do not report by number of packages or cartons. Rather, report the actual number of state excise tax stamped Cigarettes sold.

In Column D, report the roll-your-own (RYO) tobacco for which the Stamping Agent paid the Idaho tobacco product tax for the respective Brand Family listed. Please note: In reporting RYO tobacco, do not report by the number of ounces of RYO tobacco sold. Rather, divide the number of RYO tobacco ounces sold by .09 and report that figure (Units Sold).

In Column E, report all Idaho tax exempt Cigarettes sold, transported, imported or caused to be imported to an Indian Reservation.

In Column F, report all Idaho tax exempt RYO tobacco sold, transported, imported or caused to be imported to an Indian Reservation.

In Column G, report all other Idaho tax exempt Cigarettes sold, transported, imported or caused to be imported.

In Column H, report all other Idaho tax exempt RYO tobacco sold, transported, imported or caused to be imported.

If any Cigarette or RYO tobacco sales, shipments or imports are reported in Columns G or H, on separate sheets of paper identify the basis for the tax-exempt status, such as unstamped sales to wholesalers/distributors or military reservation sales, and the entity to whom the specific Cigarettes or RYO tobacco were sold.

To determine whether a Tobacco Product Manufacturer is a Participating or a Non-Participating Manufacturer, please refer to the Idaho Directory of Compliant Tobacco Product Manufacturers and Brand Families, located at: www.ag.idaho.gov.