

**OFFICE OF THE ATTORNEY GENERAL****Raúl R. Labrador**

Consumer Protection Division  
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For Office Use Only

**IDAHO PARTICIPATING MANUFACTURER  
CERTIFICATION OF COMPLIANCE****PART 1: TYPE OF CERTIFICATION AND SALES YEAR****A. Type of Certification:**

Initial      Annual      Supplemental

**B. Sales Year:**

2025      Other Year: \_\_\_\_\_

**PART 2: PARTICIPATING MANUFACTURER IDENTIFICATION, STATUS, AND PERMITS/LICENSES****A. Participating Manufacturer (PM Applicant) Identification:****1. PM Applicant:**

Company Name: \_\_\_\_\_

Physical Address: (street address only; no post office box):  
\_\_\_\_\_  
\_\_\_\_\_Mailing Address (if different from above):  
\_\_\_\_\_  
\_\_\_\_\_

Phone: \_\_\_\_\_

Fax: \_\_\_\_\_

Website: \_\_\_\_\_

FEIN: \_\_\_\_\_

Company Email: \_\_\_\_\_

**2. Person Completing Certification:**

Name: \_\_\_\_\_

Titles: \_\_\_\_\_

Phone: \_\_\_\_\_

Email: \_\_\_\_\_

**B. PM Applicant's Status:**

PM Applicant certifies that, as of the date of signing this Certification:

1. PM Applicant is in full compliance with Idaho Code §§ 39-7801, et seq., and 39-8401, et seq.

Yes

No

If No, set forth on separate sheets of paper the reason(s) PM Applicant is not in compliance.

2. PM Applicant is the manufacturer of the Brand Families listed in this Certification, and these Brand Families are intended to be sold in the United States, including Cigarettes intended to be sold in the United States through an importer. Yes  No

Yes

No

If No, set forth on separate sheets of paper the name and address of the manufacturer of the Brand Family(ies) and state fully the basis for seeking to have the Brand Family(ies) certified by PM Applicant. Include an explanation of how PM Applicant qualifies as a Tobacco Product Manufacturer of the Cigarettes. Provide documentation to support your claim. Include in such explanation and documentation the location of the transfer of ownership of the Cigarettes and copies of every agreement between PM Applicant and the manufacturer.

3. PM Applicant or one of its affiliates, sales entity affiliates, officers, directors, or owners is currently charged with or has been convicted of a felony crime relating to the sale or taxation of cigarettes or other tobacco products.

Yes

No

If Yes, set forth on separate sheets of paper a detailed explanation including defendant name, charge or conviction date, case number, and court of jurisdiction.

### **C. PM Applicant Licenses/Permits:**

1. Attach a copy of PM Applicant's current U.S. Treasury, Tobacco Tax Bureau (TTB) permit(s) as a manufacturer and/or as an importer.
2. If PM Applicant is located outside the United States, provide copies of any manufacturing or importer licenses, certificates, permits or similar documents issued by the country where the manufacturing takes place.
3. If PM Applicant is located outside the United States and the Cigarettes bear a United States trademark, provide a copy of the trademark holder's certificate under penalty of perjury that it has not withdrawn consent to import the Cigarettes into the United States as required by 19 U.S.C. § 1681a(c)(3)(A), and a copy of the importer's certificate under penalty of perjury that the trademark owner has not withdrawn consent to import the Cigarettes into the United States as required by 19 U.S.C. § 1681a(c)(3)(B).

## PART 3: BRAND FAMILY IDENTIFICATION

### A. Brand Families PM Applicant Seeks to Certify:

<b>1. Brand Family</b> Indicate with an asterisk (*) if no longer sold in Idaho and not seeking inclusion on Directory	<b>2. Tobacco Product Manufacturer of Brand Family if different from PM Applicant</b> Provide contact person, address, phone, and email	<b>3. Trademark holder of Brand Family if different from PM Applicant</b> Provide contact person, address, phone, and email
Brand Family: _____		
Check one: Cigarette      RYO		
Brand Family: _____		
Check one: Cigarette      RYO		
Brand Family: _____		
Check one: Cigarette      RYO		
Brand Family: _____		
Check one: Cigarette      RYO		
Brand Family: _____		
Check one: Cigarette      RYO		
Brand Family: _____		
Check one: Cigarette      RYO		

Attach additional sheets as necessary.

**B. Packaging Samples (check one):**

**Initial certification:** Samples (without tobacco) or digital proofs of the actual packaging and labeling for each Brand Family that PM Applicant seeks to certify are attached.

**Annual certification—no new packaging:** Samples or digital proofs of the actual packaging and labeling for each Brand Family that PM Applicant seeks to certify in the current year have been previously provided and continue to be current, in effect, and operative.

**Annual certification—new packaging:** Changes in the packaging or labeling have occurred for one or more of the Brand Families that PM Applicant seeks to certify in the current year, and samples (without tobacco) or digital proofs of the new packaging and labeling for each such Brand Family are attached.

**Supplemental certification:** Samples (without tobacco) or digital proofs of the actual packaging and labeling for each new Brand Family that PM Applicant seeks to certify in the current year are attached.

**C. Federal Requirements:**

For each Brand Family (cigarettes only) PM Applicant seeks to certify, attached is a copy of the current Centers for Disease Control (CDC) letter approving the brand's ingredient listing.

Ingredient reporting submitted to CDC by: \_\_\_\_\_

Relationship to Manufacturer: \_\_\_\_\_

For each Brand Family (cigarettes only) PM Applicant seeks to certify, attached is a copy of the most recent Federal Trade Commission (FTC) health-warning rotation plan approval letter. PM Applicant confirms the following:

PM Applicant will continue to comply with the most recent FTC health-warning rotation plan approval;

PM Applicant will timely make any required submission to the Federal Drug Administration (FDA) and provide the Office of the Attorney General with proof of the same, as well as a copy of any response or approval from the FDA.

**PART 4: SALES AND DISTRIBUTION INFORMATION**

**A. Sales Information:**

PM Applicant:

1. Directly, or indirectly through distribution—including through an Idaho Stamping Agent, had Cigarettes sold, offered for sale, possessed for sale, acquired, transported, imported, or caused to be imported to or in Idaho in 2025 or in 2026 to date. Yes      No
2. Directly, or indirectly through distribution—including through an Idaho Stamping Agent, had Cigarettes sold, offered for sale, possessed for sale, acquired, transported, imported, or caused to be imported onto a Native American Reservation located in Idaho in 2025 or in 2026 to date. Yes      No

3. Advertised or sold, or intends to advertise or sell, Cigarettes via the Internet or in catalogs and uses the mail or other delivery service to deliver Cigarettes to Idaho consumers. Yes No

4. Seeks to certify a Brand Family for which there has been a change in the manufacturer of the Brand Family in the past two (2) calendar years. Yes No

5. Seeks to certify a Brand Family for which PM Applicant has one or more brand styles manufactured by a different manufacturer. Yes No

If you answered Yes to any of the inquiries in Part 4.A., set forth on separate sheets of paper explanation(s) of the details relating to your affirmative response.

## B. Distribution Information:

For each Brand Family you listed in part 3.A above, identify the name, address, and phone number of every Idaho Stamping Agent that sold, offered for sale, possessed for sale, acquired, transported, imported, or caused such Brand Family to be imported to or in Idaho, including onto Native American reservations located in Idaho, in 2025 or in 2026 to date. NOTE: If you had no such activity to report, identify your designated Idaho Stamping Agent(s).

Attach additional sheets as necessary.

**C. Importers and Bonded Warehouses:**

If PM Applicant is located outside the United States, identify the name, address, and phone number of all of PM Applicant's Importers and Bonded Warehouses located in the United States for the Brand Families listed in Part 3.A.

<b>1. Brand Family</b>	<b>2. Importer</b>	<b>3. Importer's street and mailing addresses, phone, and contact person</b>	<b>4. Bonded Warehouse's street and mailing address, phone, and contact person</b>

Attach additional sheets as necessary.

**PART 5: AUTHORIZED DESIGNEE SIGNATURE AND CERTIFICATIONS**

**PM Applicant certifies that (initial all):**

- 1. Representation.** Under penalty of perjury, PM Applicant's Authorized Designee certifies and declares that all of the statements and information contained in this Certification, including attachments, if any, are true, correct, accurate and complete in every particular, and that he or she is a person authorized to bind PM Applicant under either the laws of the State of Idaho or of the jurisdiction where PM Applicant resides or is organized. Any violation of these requirements or these representations is a basis for removal of PM Applicant and/or its Brand Families from the Directory.
- 2. Brand Families.** PM Applicant certifies that the Brand Families listed herein is a complete list of all of its Brand Families that were sold, offered for sale, possessed for sale, acquired, transported, imported or caused to be imported to or in Idaho at any time during 2025, or that have been or will be sold, offered for sale, possessed for sale, acquired, transported, imported or caused to be imported to or in Idaho in 2026. PM Applicant further certifies that each Brand Family listed herein is to be deemed its Cigarettes for purposes of calculating its payments under the Master Settlement Agreement for the relevant year, including any Brand Family(ies) or brand styles contract manufactured for PM Applicant by another manufacturer, in the volume and share determined pursuant to the Master Settlement Agreement. Nothing in this Certification, however, shall be construed as limiting or otherwise affecting the State of Idaho's right to maintain that a Brand Family constitutes Cigarettes of a different Tobacco Product Manufacturer.
- 3. Sales and Shipments to Idaho.** For Cigarettes that PM Applicant sells, offers for sale, transports, imports, or causes to be imported into Idaho, including onto Native American reservations located in Idaho, PM Applicant agrees to do so only to its designated Idaho Stamping Agent(s). Further, PM Applicant agrees to notify the Idaho Attorney General prior to designating a different or additional Idaho Stamping Agent.
- 4. Reporting.** PM Applicant agrees to ensure that all sales, shipments, transports, or imports of its Cigarettes into Idaho, including sales, shipments, transports, or imports onto Native American reservations located in Idaho, are properly reported as required by all State and Federal laws, including the PACT Act registration and reporting requirements of 15 U.S.C. §§ 376 and 376a.

\_\_\_\_ **5. Compliance with the FSC Act.** Pursuant to Idaho Code § 39-8901, et seq. (the “Reduced Cigarette Ignition Propensity and Firefighter Protection Act” or “FSC Act”), PM Applicant certifies that each Brand Family certified in Part 3.A above, including all styles within each Brand Family, is in compliance with the requirements of the FSC Act. PM Applicant has separately certified each Brand Family and style to the Idaho Fire Marshal in accordance with the requirements of the FSC Act.

\_\_\_\_ **6. Document Retention.** Pursuant to Idaho Code § 39-8403(1)(e), PM Applicant agrees to maintain all invoices, documentation of sales, and any other documentation relied upon in making this Certification for a period of five (5) years from the date the Certification is executed.

Authorized Designee: \_\_\_\_\_ Title: \_\_\_\_\_

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

SUBSCRIBED AND SWORN to before me on this date: \_\_\_\_\_

Signature of Notary Public: \_\_\_\_\_

State of: \_\_\_\_\_ City or County of: \_\_\_\_\_

Printed Name of Notary Public: \_\_\_\_\_

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

Seal:

## **INSTRUCTIONS FOR THE IDAHO PARTICIPATING MANUFACTURER CERTIFICATION OF COMPLIANCE**

### **GENERAL INFORMATION**

#### **Who must file an Idaho Participating Manufacturer Certification of Compliance?**

Any Participating Manufacturer (PM Applicant) whose Cigarettes have been or will be sold, offered for sale, possessed for sale, acquired, transported, imported or caused to be imported to or in Idaho in 2025-2026 in the State of Idaho, whether directly or through any distributor, retailer, or similar intermediary, must execute and deliver to the Office of the Attorney General an Idaho Participating Manufacturer Certification of Compliance (Certification).

#### **When is the Certification due?**

If a PM Applicant has not previously submitted a Certification to the Idaho Office of the Attorney General, it must submit an Initial Certification to the Attorney General, and the Attorney General must certify its status as a PM Applicant and the Brand Family(ies) it manufactures on the Directory before its Cigarettes can be sold, offered for sale, possessed for sale, acquired, transported, imported, or caused to be imported to or in Idaho.

Thereafter, a PM Applicant that has been certified and had its Brand Families certified by the Attorney General must submit an Annual Certification on or before April 30th of the year following the year in which sales were made.

A previously certified PM Applicant must also deliver an executed Supplemental Certification to the Office of the Attorney General thirty (30) days before it modifies or adds to the Brand Family(ies) it has listed on the Directory. Please note that no Brand Family may be sold, offered for sale, or possessed for sale unless and until the Attorney General certifies the Brand Family on its Directory.

#### **To whom must the Certification be delivered?**

Mail the original Certification and a complete copy of all supporting documents 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

Alternatively, the Certification and supporting documents may be emailed to: [tobaccoenforcement@ag.idaho.gov](mailto:tobaccoenforcement@ag.idaho.gov).

## **DEFINITIONS<sup>1</sup>**

(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," nine one-hundredths (0.09) ounces of "roll-your-own" tobacco shall constitute one (1) individual "cigarette."

(c) "Directory" means the Idaho Directory of Compliant Tobacco Product Manufacturers and Brand Families as provided for by Idaho Code § 39-8403(2).

(d) "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.

(e) "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.

(f) "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.

(g) "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 Idaho state excise tax stamps to packages or other containers of Cigarettes under Title 63, Chapter 25, Idaho Code; or
- (3) pays an Idaho tobacco products tax on roll-your-own tobacco.

(h) "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.

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<sup>1</sup> Defined terms are capitalized throughout these instructions and the Certification.

## **SPECIFIC INSTRUCTIONS**

### **PART 1: TYPE OF CERTIFICATION AND SALES YEAR**

Indicate the type of Certification being submitted and for what sales year. **Note:** for Annual Certifications, the sales year is the calendar year prior to the year in which the Certification is submitted.

### **PART 2: PARTICIPATING MANUFACTURER IDENTIFICATION, STATUS, AND PERMITS/LICENSES**

In Section A, provide PM Applicant's name; physical, mailing, email, and website addresses; phone and fax numbers; and federal employer identification number. Also provide the name, title, phone and email address of the person completing the Certification who will serve as the contact person for the manufacturer.

In Section B, PM Applicant must certify its status by answering each of the inquiries set forth in this subpart. Provide additional explanation based on your responses, as indicated.

In Section C, PM Applicant must provide its current TTB permit as a manufacturer or an importer. If PM Applicant is located outside the United States, it must provide copies of applicable licenses, permits, certificates, or similar documents issued by the country in which the manufacturing takes place. If the Cigarettes bear a United States trademark, PM Applicant must also provide a copy of the trademark holder's certificate consenting to importation of the brands into the United States, and a copy of the importer's certificate that the trademark holder has not withdrawn consent to import the brands into the United States.

### **PART 3: BRAND FAMILY IDENTIFICATION**

In Section A, identify by Brand Family all Cigarettes of PM Applicant (i) that have been sold, offered for sale, possessed for sale, acquired, transported, imported, or caused to be imported to or in Idaho, whether directly or through any distributor, retailer, or similar intermediary; or (ii) for which it seeks certification and inclusion on the Directory. Brand Family identification must include:

- 1) a list of all Brand Families that were sold, offered for sale, possessed for sale, acquired, transported, imported, or caused to be imported to or in Idaho during the previous sales year (or an otherwise indicated sales year) and all Brand Families that have been or will be sold, offered for sale, possessed for sale, acquired, transported, imported, or caused to be imported to or in Idaho at any time during the current calendar year (column 1);
- 2) the complete name and address of any other Tobacco Product Manufacturer that manufactured a Brand Family listed (column 2); and
- 3) the trademark holder and the trademark holder's contact person for each Brand Family listed (column 3).

With respect to column 1, PM Applicant must indicate, by asterisk, any Brand Family sold, offered for sale, possessed for sale, acquired, transported, imported, or caused to be imported to or in Idaho during the previous sales year that is no longer being sold, offered for sale, possessed for sale, acquired, transported, imported, or caused to be imported to or in Idaho as of the date of the Certification. Brand Families so indicated will be reviewed for removal from the Directory unless already removed.

In Section B, depending upon the type of Certification being submitted, provide samples of actual packaging without tobacco. If the Certification being provided is an Annual Certification and samples of the actual packaging and labeling for each Brand Family being certified has previously been provided and there have been no changes to the packaging, the appropriate box may be checked, and PM Applicant may proceed to Part 4 without providing anew the packaging samples.

In Section C, for each Brand Family PM Applicant seeks to certify, provide a copy of the most recent Federal Trade Commission (FTC) health-warning rotation plan approval letter and the current Centers for Disease Control (CDC) ingredient listing approval letter.

*Please note the following:*

- PM Applicant may not include a Brand Family in its Certification unless 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 share determined pursuant to the Master Settlement Agreement. Nothing in this Certification, however, shall be construed as limiting or otherwise affecting the State of Idaho's right to maintain that a Brand Family constitutes Cigarettes of a different Tobacco Product Manufacturer.

- PM Applicant shall update the Brand Family list in its Certification thirty (30) days prior to any desired addition to or modification of its Brand Families by executing and delivering a supplemental Certification to the Office of the Attorney General. However, no Brand Family may be sold, offered for sale, or possessed for sale unless and until the Attorney General certifies the Brand Family on its Directory.
- Finally, the listing on the Directory of a Brand Family does not limit or otherwise affect the right of the State of Idaho to maintain that Cigarettes in a Brand Family are those of a different Tobacco Product Manufacturer for purposes of calculating payments under the Master Settlement Agreement or for purposes of applying the escrow requirements of Idaho Code § 39-7803(b).

#### **PART 4: SALES AND DISTRIBUTION INFORMATION**

In Section A, PM Applicant needs to answer each of the inquiries. If Yes is answered to any of the inquiries of this subpart, additional explanation is required.

In Section B, PM Applicant must identify each Idaho Stamping Agent who sold, offered for sale, possessed for sale, acquired, transported, imported, or caused to be imported PM Applicant's Cigarettes to or in Idaho, including onto Native American reservations located in Idaho, in 2025-2026. If PM Applicant had no such activity in 2025-2026, PM Applicant must still identify its designated Idaho Stamping Agent(s).

In Section C, if PM Applicant is located outside the United States, PM Applicant must identify all Importers who imported its Cigarettes into the United States and all Bonded Warehouses in which the Cigarettes are stored prior to distribution.

#### **PART 5: AUTHORIZED DESIGNEE SIGNATURE AND CERTIFICATIONS**

*NOTE: The person executing the Certification must be authorized to bind PM Applicant. The authorized designee's name and title must be printed, and the Certification must be executed in the presence of a Notary Public.*

PM Applicant must also certify that each Brand Family it has listed is to be deemed its Cigarettes for purposes of calculating its payments under the Master Settlement Agreement for the relevant year, including any Brand Family or brand styles PM Applicant has or had contract manufactured for it by another manufacturer, in the volume and share determined pursuant to the Master Settlement Agreement. Nothing in this Certification, however, shall be construed as limiting or otherwise affecting the State of Idaho's right to maintain that a Brand Family constitutes Cigarettes of a different Tobacco Product Manufacturer.

PM Applicant must agree that it will only sell, offer for sale, possess for sale, acquire, transport, import, or cause to be imported its Cigarettes to the Idaho Stamping Agent(s) named in Part 4.B and will notify the Idaho Attorney General should it choose an additional or different Idaho Stamping Agent(s).

PM Applicant must agree that it will ensure all sales in or shipments into Idaho of its Cigarettes will be properly reported pursuant to all Idaho and Federal laws.

PM Applicant must certify that each Brand Family, and each style within each Brand Family, is in compliance with Idaho Code § 39-8901, et seq. (the "Reduced Cigarette Ignition Propensity and Firefighter Protection Act" or "FSC Act"), and that PM Applicant has separately certified each Brand Family and style to the Idaho Fire Marshal in accordance with the requirements of the FSC Act.

Finally, PM Applicant must agree that it shall maintain all invoices, documentation of sales, and any other documentation relied upon in making this Certification for a period of five (5) years from the date the Certification is executed.