



**OFFICE OF THE ATTORNEY GENERAL**

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For Office Use Only

**IDAHO ANNUAL CERTIFICATION OF ESCROW FUNDING COMPLIANCE FOR 2025 SALES**

(This form is due April 30, 2026.)

**Please note:** If you are a Non-Participating Manufacturer that is required to make quarterly escrow deposits, do not use this form. Instead, use the Idaho Quarterly Certification of Escrow Funding Compliance form. As part of initial certification, the Idaho Attorney General advised whether the Non-Participating Manufacturer must make quarterly escrow deposits.

**PART 1: NON-PARTICIPATING MANUFACTURER IDENTIFICATION**

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

Physical Address: (street address only; no post office box):

\_\_\_\_\_  
\_\_\_\_\_

Mailing Address (if different from above):

\_\_\_\_\_  
\_\_\_\_\_

Company Phone: \_\_\_\_\_ Fax: \_\_\_\_\_

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

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

Name of Person Completing Certification: \_\_\_\_\_

Title: \_\_\_\_\_

Direct Phone: \_\_\_\_\_ Direct Email: \_\_\_\_\_

**PART 2: SALES YEAR**

The sales year for this Idaho Annual Certification of Escrow Funding Compliance is the **calendar year 2025**. Complete this form only for calendar year 2025 sales.

**PART 3: UNITS SOLD FOR CALENDAR YEAR 2025**

Indicate the number of Units Sold (an individual cigarette from a pack that bears an Idaho state cigarette excise tax stamp or .09 ounces of roll-your-own ("RYO") tobacco equals one Unit Sold) by the above-named Non-Participating Manufacturer, whether directly or through a distributor, retailer, or similar intermediary or intermediaries, for the calendar year 2025, and write that amount here:

Individual Cigarettes      A. \_\_\_\_\_  
RYO Tobacco (ounces/0.09)      B. \_\_\_\_\_  
Total Units Sold (A+B)      C. \_\_\_\_\_

**PART 4: ANNUAL ESCROW DEPOSIT AMOUNT**

Calculate the appropriate escrow deposit amount. Multiply the number of Units Sold listed in part 3.C by \$0.0460645, and write that amount here:\*

A. \_\_\_\_\_

The calculated figure in 4.A is the amount that must be deposited by April 15, 2026, on behalf of the State of Idaho in the certifying Non-Participating Manufacturer's Qualified Escrow Fund for calendar year 2025.

**PART 5: FINANCIAL INSTITUTION/ESCROW INFORMATION**

Name of Qualified Escrow Fund Financial Institution: \_\_\_\_\_

Authorized Escrow Agent Contact Name and Title: \_\_\_\_\_

Physical Address: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

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

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

Qualified Escrow Fund Account Number: \_\_\_\_\_

Qualified Escrow Fund Idaho Subaccount Number: \_\_\_\_\_

**Attached is a copy of the financial institution's receipt or other proof from the Escrow Agent of the escrow deposit. Pursuant to Idaho Code §39-8403(1)(c)(iv)(3), the Office of the Attorney General requires verification from the financial institution of the amount and date of deposit to be attached to the Idaho Annual Certification of Escrow Funding Compliance.**

\* Idaho Code § 39-7803(b)(1) requires payments to be "adjusted for inflation." Idaho Code § 39-7802(a) defines "adjusted for inflation" as cumulative increases "in accordance with the formula for inflation adjustment set forth in Exhibit C to the Master Settlement Agreement." Each year, this figure increases 3% or the actual inflation rate, whichever is greater. The cumulative inflation adjustment percentage for 2025 is 144.39737%. Multiplying the base escrow deposit amount, \$0.0188482, by the cumulative inflation adjustment percentage, 144.39737%, equals the inflation adjustment amount of \$0.0272163. Adding the base escrow deposit amount, \$0.0188482, to the inflation adjustment amount, \$0.0272163, equals \$0.0460645.

**PART 6: CERTIFICATION**

The above-identified Non-Participating Manufacturer certifies that (initial all four):

\_\_\_\_\_ It has previously submitted an Idaho Non-Participating Manufacturer Certification of Compliance to the Office of the Attorney General; Date submitted: \_\_\_\_\_

\_\_\_\_\_ Its Qualified Escrow Fund complies with Idaho Code §§ 39-7802(f) and 39-8403(1)(c);

\_\_\_\_\_ Any escrow funds held or to be held in its Qualified Escrow Fund on behalf of the State of Idaho are or will be held in a separate segregated account, separate and apart from escrow funds held on behalf of any other beneficiary; and

\_\_\_\_\_ There is no property interest, nor security interest as defined by Idaho Code § 28-1-201(35), that has been granted in or has attached or is otherwise applicable to any escrow funds held or to be held in the above-identified Non-Participating Manufacturer’s Qualified Escrow Fund on behalf of the State of Idaho, nor has the Non-Participating Manufacturer transferred any ownership interest in the Qualified Escrow Fund to any other entity, without first obtaining the prior written consent of the State of Idaho.

**PART 7: AUTHORIZED DESIGNEE SIGNATURE**

Under penalty of perjury, the Non-Participating Manufacturer’s Authorized Designee certifies and declares that all of the statements and information contained in this Idaho Annual Certification of Escrow Funding Compliance for the year being reported, including attachments, if any, are true, correct, accurate, and complete in every particular, and that he or she is a person authorized to bind the above-identified Non-Participating Manufacturer either under the laws of the State of Idaho or of the jurisdiction where the Non-Participating Manufacturer resides or is organized. Any violation of these requirements or these representations is a basis for removal of the Non-Participating Manufacturer and/or its Brand Families from the Idaho Directory of Compliant Tobacco Product Manufacturers and Brand Families.

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 IDAHO ANNUAL CERTIFICATION OF ESCROW FUNDING COMPLIANCE FOR 2025 SALES

## GENERAL INFORMATION

### **Who must file an Idaho Annual Certification of Escrow Funding Compliance?**

Any Non-Participating Manufacturer whose Cigarettes, including roll-your-own tobacco, are sold in the state of Idaho, whether directly or through any distributor, retailer, or similar intermediary, must execute and deliver an Idaho Annual Certification of Escrow Funding Compliance (Idaho Annual Escrow Certification) to the Office of the Attorney General.

The Idaho Attorney General may instead require a Non-Participating Manufacturer to execute and deliver an Idaho Quarterly Certification of Escrow Funding Compliance (Idaho Quarterly Escrow Certification) if the Non-Participating Manufacturer: (1) has not previously established and funded a Qualified Escrow Fund in Idaho; or (2) has not made any escrow deposits for more than one year; or (3) has failed to make a timely and complete escrow deposit for any prior calendar year; or (4) has failed to pay any judgment, including any civil penalty; or (5) has sold more than 1,600,000 of its Cigarettes during a quarter. Additionally, the Attorney General may require quarterly escrow deposits from a Non-Participating Manufacturer if the Attorney General has reasonable cause to believe the Non-Participating Manufacturer may not make its full required escrow deposit by April 15th of the year following the year in which the Cigarette sales were made.

Escrow certification forms and information about their applicability are located at: [www.ag.idaho.gov/consumer-protection/tobacco-settlement](http://www.ag.idaho.gov/consumer-protection/tobacco-settlement).

**Please note:** The Idaho Annual Escrow Certification (or the Idaho Quarterly Escrow Certification, as applicable) is in addition to the Non-Participating Manufacturer Certification of Compliance that all Non-Participating Manufacturers must execute and deliver to the Office of the Attorney General before the Non-Participating Manufacturer's Cigarettes may be sold in the state of Idaho and annually thereafter. All forms and instructions are located at the website noted above.

### **When is the annual escrow deposit due?**

Annual escrow deposits for Sales Year 2025 are due no later than April 15, 2026.

### **When is the Idaho Annual Escrow Certification due?**

The Idaho Annual Escrow Certification must be received on or before April 30th of the year following the sales year indicated. The Idaho Annual Certification of Escrow Funding Compliance for 2025 Sales is due April 30, 2026.

### **To whom must the Idaho Annual Escrow Certification be delivered?**

The completed escrow certification and supporting documents should be emailed to: [tobaccoenforcement@ag.idaho.gov](mailto:tobaccoenforcement@ag.idaho.gov). Alternatively, the original escrow certification and supporting documents may be mailed 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

## DEFINITIONS<sup>1</sup>

(a) "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."

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

(c) "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.

(d) "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.

(e) "Qualified Escrow Fund" has the same meaning given the term in Idaho Code § 39-7802(f) and includes an escrow account held at a federally or state-chartered financial institution having no affiliation with any Tobacco Product Manufacturer and having assets of at least one billion dollars (\$1,000,000,000), where such arrangement requires that the financial institution hold the escrowed funds' principal for the benefit of releasing parties like the State of Idaho and prohibits the Non-Participating Manufacturer from using, accessing, or directing the use of the funds' principal except as consistent with Idaho Code § 39-7803 of the Idaho Tobacco Master Settlement Agreement Act.

(f) "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.

(g) "Units Sold" has the same meaning given that term in Idaho Code § 39-7802(j) and includes the number of individual cigarettes sold in the state by the applicable Tobacco Product Manufacturer (whether directly or through a distributor, retailer or similar intermediary or intermediaries) during the year in question, as measured by excise taxes collected by the state on packs (or "roll-your-own" tobacco containers) bearing the Idaho state excise tax stamp or on unstamped "roll-your-own" tobacco containers, with each nine one-hundredths (0.09) ounces of "roll-your-own" tobacco equaling one (1) Unit Sold.

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

## SPECIFIC INSTRUCTIONS

### **PART 1: NON-PARTICIPATING MANUFACTURER IDENTIFICATION**

Identify the Non-Participating Manufacturer's name and contact information. Also identify the name, title, telephone number, and email of the person completing the Idaho Annual Escrow Certification, who will serve as the contact person for the Non-Participating Manufacturer.

### **PART 2: SALES YEAR**

Use this form only for calendar year 2025 sales.

### **PART 3: UNITS SOLD FOR CALENDAR YEAR 2025**

Write the number of Units Sold by the Non-Participating Manufacturer in Idaho for the calendar year 2025. A Unit Sold equals an individual cigarette from a pack that bears an Idaho state cigarette excise tax stamp or nine one-hundredths (.09) ounces of roll-your-own tobacco. To convert ounces of roll-your-own tobacco to units sold, divide the number of ounces by 0.09.

### **PART 4: ANNUAL ESCROW DEPOSIT AMOUNT**

Multiply the number of Units Sold listed in Part 3.C by the indicated escrow deposit rate per Unit Sold. This is the amount to be deposited into the Non-Participating Manufacturer's Qualified Escrow Fund for the calendar year 2025.

### **PART 5: FINANCIAL INSTITUTION/ESCROW INFORMATION**

The Non-Participating Manufacturer must identify (1) the name, address, telephone, fax, and email of the financial institution where it has established a Qualified Escrow Fund; and (2) the account number of the Qualified Escrow Fund and the sub-account number for the benefit of Idaho. A copy of a receipt or other proof of deposit from the financial institution must be attached to the Idaho Annual Escrow Certification provided to the Office of the Attorney General.

### **PART 6: CERTIFICATION**

The Non-Participating Manufacturer must certify the four statements listed in Part 6 by initialing each.

### **PART 7: AUTHORIZED DESIGNEE SIGNATURE**

The person executing the Idaho Annual Escrow Certification must be authorized to bind the Non-Participating Manufacturer identified in Part 1. The authorized designee's name and title must be printed, and the Idaho Annual Escrow Certification must be executed in the presence of a notary public.