



Instructions for Form CG-213

Cigarette Stamping Agent Certification of Compliance with Tax Law Article 20

General instructions

Every cigarette stamping agent who purchases unstamped packages of cigarettes from any tobacco product manufacturer or other person, which are intended for resale in or into New York State (NYS), must provide that manufacturer or other person and the Tax Department with a certification under penalty of perjury that the cigarettes will not be resold by the agent in violation of any provision of Tax Law Article 20 or in violation of any rule or regulation adopted pursuant to Tax Law Article 20.

Examples of violations include, but are not limited to:

- the sale of cigarettes without NYS or joint NYS/New York City tax stamps affixed except as specifically authorized by law;
- the affixing of stamps to cigarettes where the agent has not received a Form CG-30, *Certification of Tobacco Master Settlement Agreement Status*, from the manufacturer of such cigarettes for the current Tobacco Master Settlement Agreement certification period;
- the affixing of stamps to cigarettes where such cigarettes have not been certified or marked as fire safe;
- the sale of untaxed packages of cigarettes to Indian nations or tribes (other than the Oneida Nation of New York), or to reservation cigarette sellers, for which the agent has not received Indian tax exemption coupons or prior approval from the Tax Department.

Definition

An *agent* is any person licensed by the Tax Department to purchase and affix stamps on packages of cigarettes under Tax Law Article 20.

When to file

A new agent must file the certification prior to their first purchase of unstamped packages of cigarettes from a tobacco product manufacturer or other person. The certification is filed annually and covers the period September 1 through August 31.

The certification covering the period September 1, 2023, through August 31, 2024, must be filed by September 1, 2023.

After September 1, 2023, and prior to September 1, 2024, the agent must file an amended certification before the first purchase of unstamped packages of cigarettes from a manufacturer or other person not listed on the current certification. See *List of manufacturers*.

Who must sign

The proprietor must sign the certification on behalf of a proprietorship; a general partner must sign the certification on behalf of a partnership; and the president, vice president, treasurer, assistant treasurer, chief accounting officer, or other officer duly authorized must sign on behalf of a corporation.

The certification of an association, publicly traded partnership, or business conducted by a trustee or trustees must be signed by a person authorized to act on behalf of the association, publicly traded partnership, or business.

NYS business

The certification must be sworn to or acknowledged before a NYS Notary Public or any other person authorized by NYS Real Property Law (RPL) § 298.

Business outside NYS but within the United States

The certification must be sworn to or acknowledged before any officer authorized by, and in the manner described in, NYS RPL § 299 and must meet the requirements of NYS RPL § 299-a regarding proof of the authority of the officer issuing the oath or witnessing the acknowledgment.

Who must receive certifications

Certifications (page 1 of Form CG-213) must be provided to every tobacco product manufacturer or other person from whom the agent purchases unstamped packages of cigarettes for resale in or into NYS. Manufacturers must keep copies of certifications on file for three years after the certification period.

Certifications and the list of manufacturers or other persons from whom the agent will purchase unstamped packages of cigarettes (pages 1 and 2 of Form CG-213) must be sent to the Tax Department at the following address:

**NYS TAX DEPARTMENT
TDAB/FACCTS – CIGARETTE TAX
W A HARRIMAN CAMPUS
ALBANY NY 12227-2992**

If not using U.S. Mail, see Publication 55, *Designated Private Delivery Services*.

List of manufacturers

Agents must complete the list of manufacturers for all manufacturers or other persons from whom the agent will purchase unstamped packages of cigarettes during the period shown at the top of Form CG-213.

Before the agent purchases unstamped packages of cigarettes from a manufacturer or other person not listed on the current certification, the agent must file with the Tax Department an amended certification and an updated *List of manufacturers* which includes that manufacturer or other person.

Additionally, the agent must provide that manufacturer or other person with a copy of the amended certification (page 1 of Form CG-213).

Cancellation or suspension of license

The Tax Department may cancel or suspend an agent's license for the agent's failure to comply with any of the provisions of Tax Law Article 20 or any rule or regulation adopted pursuant to Article 20. However, the Tax Department will cancel an agent's license when the agent has imported into NYS or affixed stamps to any cigarettes not in compliance with all applicable federal laws or marked for export outside of the United States.

Need help?



Visit our website at www.tax.ny.gov

- get information and manage your taxes online
- check for new online services and features

Telephone assistance

Miscellaneous Tax Information Center: 518-457-5735
To order forms and publications: 518-457-5431
Text Telephone (TTY) or TDD equipment users: Dial 7-1-1 for the New York Relay Service

Privacy notification

New York State Law requires all government agencies that maintain a system of records to provide notification of the legal authority for any request for personal information, the principal purpose(s) for which the information is to be collected, and where it will be maintained. To view this information, visit our website, or, if you do not have Internet access, call and request Publication 54, *Privacy Notification*. See *Need help?* for the Web address and telephone number.