



Instructions for Forms CG-30, CG-30.1, and CG-30.2

Certification of Tobacco Master Settlement Agreement Status

General information

Every tobacco product manufacturer whose cigarettes or roll-your-own (RYO) tobacco are sold for consumption in New York State (NYS), **must** file the following forms annually with the Commissioner of Taxation and Finance (hereafter referred to as *The Commissioner*) and the New York State Attorney General.

- Form CG-30, *Certification of Tobacco Master Settlement Agreement Status*
- Form CG-30.1, *Information Regarding Brands Sold in New York State*

In addition, they must issue copies of the forms to the following parties:

- every licensed cigarette stamping agent who will sell the manufacturer's products in NYS, **and**
- every distributor of the manufacturer's RYO tobacco in NYS.

Each tobacco product manufacturer must certify, under penalty of perjury, that it is either:

- a participating manufacturer in the Tobacco Master Settlement Agreement (Public Health Law (PHL) §1399-pp) and has generally performed its financial obligations under the Tobacco Master Settlement Agreement; **or**
- a non-participating manufacturer as defined in the Tobacco Master Settlement Agreement in full compliance with the provisions of PHL § 1399-pp, including all required escrow deposits.

Definitions

For purposes of this certification, PHL § 1399-oo defines a *tobacco product manufacturer* as an entity that directly (and not exclusively through any affiliate) manufactures cigarettes that it intends to be sold in the United States, including cigarettes intended to be sold in the United States through an importer. A tobacco product manufacturer also includes the first purchaser anywhere for resale in the United States of cigarettes that are manufactured anywhere and that the original manufacturer did not intend to be sold in the United States. A successor of a tobacco product manufacturer is also a tobacco product manufacturer.

The PHL defines *cigarette* as any product that contains nicotine, is intended to be burned or heated under ordinary conditions of use, and consists of or contains:

- any roll of tobacco wrapped in any substance not containing tobacco; **or**
- 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**
- 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 described in the first paragraph of this definition; **or**
- RYO tobacco (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 RYO tobacco shall constitute one individual cigarette (stick).

For a complete definition of *tobacco product manufacturer*, *cigarette* and other associated terms, see PHL § 1399-oo.

When must certifications be filed?

Annual certifications – Certifications must be filed annually, no earlier than **April 16** and no later than **April 30** of each year.

Products introduced after April 30 by a manufacturer who is currently certified – If a tobacco product manufacturer adds any brands to be sold for consumption in NYS after filing its annual certification, the manufacturer must file amended Forms CG-30 and CG-30.1-X, *Additional Information Regarding Brands Sold in New York State*. These forms must be filed **before** the first sale of the additional brands in NYS. The certification must cover the period of the current certification through the date of the amended certification.

First introduction of a manufacturer's products in NYS

A tobacco product manufacturer is **not required** to file a certification if its products are not sold in NYS. If a tobacco product manufacturer intends to introduce products into NYS, the manufacturer must file certification Forms CG-30 and CG-30.1, *Information Regarding Brands Sold in New York State*, **before** the first sale of its products in NYS. The certification must include a complete listing of brand names intended for sale in NYS as of the date of the certification.

Who must sign the certification?

The proprietor must sign the certification on behalf of a proprietorship; a general partner must sign the certification on behalf of a partnership; and an officer must sign the certification on behalf of a corporation.

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

Business outside the United States – The certification must be sworn to or affirmed before any officer authorized by, and in the manner described in, NYS RPL § 301 and must meet the requirements of § 301-a of this law regarding proof of the authority of the officer issuing the oath or witnessing the affirmation.

Who must receive certifications?

Certifications and appropriate attachments must be delivered to The Commissioner, the New York State Attorney General, any distributor of the manufacturer's RYO tobacco, and every agent who affixes NYS cigarette tax stamps to the manufacturer's products. Form CG-30.2, *Information Regarding Escrow Deposit*, must be delivered to **only** The Commissioner and the New York State Attorney General.

The Commissioner's copy of the certification should be sent to 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*.

The New York State Attorney General's copy of the certification and a copy of the escrow agreement should be sent to the following address:

**NYS OFFICE OF THE ATTORNEY GENERAL
TOBACCO ENFORCEMENT SECTION
HEALTH CARE BUREAU – 19TH FL
28 LIBERTY STREET
NEW YORK NY 10005**

List of brands – Form CG-30.1

Both participating and non-participating tobacco product manufacturers must attach a list of each of the cigarette and RYO tobacco brands of the manufacturer sold for consumption in NYS from January 1 of the prior calendar year until the date the annual certification is made. In addition, tobacco product manufacturers who intend to introduce their products for sale in NYS must list the cigarette and RYO tobacco brands they intend to sell before making the first sale of these brands in NYS. Agents and distributors must retain these certifications and the list of brand names for a period of five years. Form CG-30.1 is to be used to report complete brand names sold in NYS.

Additional information required from non-participating manufacturers – Form CG-30.2

A non-participating manufacturer must also submit a completed Form CG-30.2 to **only** The Commissioner and the New York State Attorney General. A copy of the escrow agreement defined as a qualified escrow fund in PHL § 1399-oo(6) must be attached to the copy of Form CG-30.2 that is sent to the New York State Attorney General.

This form may only be used to report escrow funds for calendar year 2024. To report escrow funds for any other year, contact the Tax Department for the correct form.

Line 1 – Cigarettes and RYO tobacco sold – Enter in the chart the number of individual cigarettes (sticks) and RYO tobacco by complete brand name manufactured by you and sold during calendar year 2024 in NYS. Add the number of cigarettes and RYO tobacco listed, and enter the total amount on line 1.

Line 3 – Multiply the total number of cigarettes (sticks) and RYO tobacco sold (on line 1) by the rate on line 2, and enter the result.

Line 4 – Financial institution information – Enter the name and address of the financial institution holding your escrow account. Include your escrow account number. Also enter the total cumulative amount currently in your escrow account for the benefit of NYS.

Agents may not stamp certain cigarettes and distributors may not sell certain RYO tobacco

Any NYS stamping agent is prohibited from affixing NYS cigarette tax stamps to a tobacco product manufacturer's packages of cigarettes and distributors may not offer RYO tobacco for sale or cause it to be sold in NYS in **any** of the following situations:

- The tobacco product manufacturer did not provide the agent or distributor with its current Form CG-30 and appropriate attachments. Certifications must be made annually, no earlier than **April 16** and no later than **April 30** of each year.
- The Commissioner notified the agent or distributor that the tobacco product manufacturer is in violation of the provisions

of PHL § 1399-pp or filed a false certification, and The Commissioner did not notify the agent that the violation ceased.

- The agent purchased cigarettes from a tobacco product manufacturer, and the cigarettes were not stamped by the agent within the time period that the tobacco product manufacturer was certified to sell products into New York State.
- The tobacco product manufacturer did not provide the agent or distributor with Forms CG-30 and CG-30.1 for a manufacturer whose first sales in NYS were after April 30.
- The tobacco product manufacturer added new brands to its brand list after the date of its annual certification and did not file amended Forms CG-30 and CG-30.1-X.

The Commissioner may impose a civil fine not to exceed \$5,000 for each violation of these provisions by an agent, distributor, or by a tobacco product manufacturer. The Tax Department may seek to suspend or cancel any license, registration, or appointment that has been issued to an agent or distributor for a violation of §§ 480-b and 480-c related to manufacturers' certifications for cigarettes or RYO tobacco. These penalties are in addition to any other penalty that may be imposed by law.

Police officers and certain peace officers are authorized to seize cigarettes and RYO tobacco that have been stamped or sold in violation of these provisions. The seized cigarettes and RYO tobacco are subject to forfeiture.

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.

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