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 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 (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 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 brand(s) 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 brand(s) 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 of Taxation and Finance, 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 of Taxation and Finance and the New York State Attorney General.

The Commissioner of Taxation and Finance’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 first 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 Form CG-30.2 with the following information to only the Commissioner of Taxation and Finance and the New York State Attorney General. A non-participating manufacturer must also annually provide the New York State Attorney General with a copy of the escrow agreement defined as a qualified escrow fund in PHL § 1399-oo(6). A copy of the escrow agreement 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 2021. 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 2021 in NYS. Add the number of cigarettes and RYO tobacco listed, and enter the total amount in the line 1 box provided.

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 of Taxation and Finance 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 a time period certified by the tobacco product manufacturer.
• 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.