

# Form CIG Cigarette and Tobacco Products Taxes Permit Application

Idaho State Tax Commission 11321 W. Chinden Blvd. PO Box 36 Boise, ID 83722-0410  (208) 334-7660 (Boise area) (800) 972-7660 (toll free)	For State Use Only
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1. Type of business  
 \_\_\_ Sole Proprietor \_\_\_ Partnership \_\_\_ Corporation \_\_\_ S Corporation \_\_\_ Limited Liability Company

2. Business activity  
 \_\_\_ Cigarette Wholesaler \_\_\_ Tobacco Products Distributor \_\_\_ Cigarette Manufacturer/Importer \_\_\_ PACT Act Registrant

3. Purpose of application  
 \_\_\_ New Business \_\_\_ New Location \_\_\_ Change in "Doing Business As" Name \_\_\_ Change in Partners or Shareholders \_\_\_ %

4. Federal EIN	5. Legal Business Name
6. Social Security Number	7. Doing Business As (DBA) Name

8. Mailing Address	Street Address or PO Box	City	State	ZIP Code
9. Business Locations	Street Address	City	State	ZIP Code

10. Mailing Address for Report Forms	Street Address or PO Box	City	State	ZIP Code
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11. Contact person	12. Telephone Number	13. Tax Year End
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14. Have you ever had an Idaho tobacco or cigarette permit? Yes ☐ No ☐ If yes, what year was it issued? \_\_\_\_\_  
 Permit Number \_\_\_\_\_ Business Name \_\_\_\_\_

15. Date you began or will begin selling tobacco products in Idaho	16. Date you began or will begin selling cigarettes in Idaho
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17. From whom will you purchase tobacco products?

18. Will you stamp cigarettes? Yes ☐ No ☐ If yes, you must include proof of your bond.  
 If no, from whom will you purchase stamped cigarettes?

19. List (a) owner, spouse, (b) partners, or (c) corporate officers.

Name	Address	Social Security Number or EIN

If you are applying for a permit as a cigarette wholesaler or cigarette manufacturer/importer, you must include a \$50 permit fee.

**CERTIFICATION:** I agree to comply with reporting, payment, recordkeeping, and license display requirements. I certify that I am authorized as an owner, partner, corporate officer, or representative to sign this document and that the statements made are correct to the best of my knowledge. I also certify that I will comply with the Idaho Tobacco Master Settlement Agreement Complementary Act and its subsections.

Date	Signature	Title
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## Form CIG — Instructions Cigarette and Tobacco Products Taxes Permit Application

1. Mark the type of business entity applying for a permit and/or registering for the PACT (Prevent All Cigarette Trafficking) Act.
2. Mark the type of permits(s) and/or registration you're applying for. You're a:
  - **cigarette wholesaler** if you wholesale cigarettes to retailers or other wholesalers, or buy cigarettes from out-of-state vendors who aren't Idaho distributors, or are a delivery seller as defined by Title 15, Section 375, United States Code;
  - **tobacco products distributor** if you wholesale tobacco products to retailers or other wholesalers, or blend tobacco, or will buy tobacco products from out-of-state vendors who aren't Idaho distributors, or are a delivery seller as defined by Title 15, Section 375, United States Code;
  - **cigarette manufacturer/importer** if you're located outside Idaho and sell cigarettes to Idaho-licensed cigarette wholesalers;
  - **PACT Act registrant** if you operate a business for profit that sells, transfers, or ships cigarettes (including roll-your-own tobacco), smokeless tobacco or Electronic Nicotine Delivery Systems (ENDS) for interstate commerce into Idaho or advertises these products for sale in Idaho.  
If you're a PACT Act registrant, you must include with this application either a copy of your completed federal PACT Act Registration (ATF Form 5070.1) or a written statement that includes the business name(s), address(es), telephone number(s), email address(es), website address(es), and the name, address, and phone number of an agent authorized to accept service.
3. Mark the item or items that best describe your purpose in filing this form. If there's a change in partners or shareholders, enter the percentage of ownership change on the line.
4. List your federal Employer Identification Number (EIN). If you're a sole proprietor without employees and don't have a federal EIN, leave this box blank.
5. List the legal name of the business. If the business is owned by a sole proprietor, the legal name is the owner's name.
6. If you're a sole proprietor and don't have an EIN, enter your Social Security number.
7. List the name that the firm is doing business as (dba), if different from the legal business name. (Example: Legal name Sam Jones – dba Jones Distributing.)
8. List the mailing address of the business.
9. List the business' physical location in Idaho. If you have more than three locations, list them on a separate paper and include it with this application.
10. If you want the report forms mailed to an address other than the one listed on line 8 (such as your accountant's address), list that address here.
11. List the person to be contacted for clarification if we have questions about this account.
12. List the telephone number of the contact person.
13. If the business files income tax returns on a calendar year basis, enter December. If the business files income tax returns on a fiscal year basis, enter the month the fiscal year ends.
14. If you previously had an Idaho cigarette or tobacco permit, enter the last year it was in effect, the permit number, and the names of the business to which the permit was issued. If you don't know the old number or name, give as much information as you can.
15. List the date you began or will begin to sell tobacco in Idaho.
16. List the date you began or will begin to sell cigarettes in Idaho.
17. List the name of tobacco distributors or manufacturers you'll purchase tobacco products from.
18. Indicate whether you intend to stamp cigarettes. If you answered no, list the name of the wholesaler(s) you'll purchase stamped cigarettes

from. If you want to stamp cigarettes, you must do one of the following:

- Post a surety bond in an amount that is the greater of two times the tax due on an average monthly tax return or the value of the stamps you'll be responsible for.
- Pay full value for all the stamps in advance. You must pay in cash or with certified funds.
- Post an automatically renewable certificate of deposit or an irrevocable letter of credit with the Idaho State Tax Commission.

**(You must include proof with this application that you've posted a surety bond or other guarantee.)**

19. List the appropriate information:

- a. If you marked sole proprietor on line 1, list both the proprietor's and the proprietor's spouse's names, address, and Social Security numbers.
- b. If you marked partnership on line 1, or you're a limited liability company that has elected to be taxed as a partnership, list each partner's name, address, and Social Security number, or federal EIN if the partner is an entity other than an individual. If there are more than three partners, include an additional page.
- c. If you marked S corporation or corporation on line 1, or you're a limited liability company that has elected to be taxed as a corporation, list each corporate officer's name, address, and Social Security number. If there are more than three officers, include an additional page.

You must sign and date the application.

Your signature certifies that you'll comply fully with the Idaho Tobacco Master Settlement Agreement Complementary Act and all of its subsections. This Act is codified in Title 39, Chapter 84, Idaho Code. The Act, in part, prohibits the stamping, selling, holding, or importing of cigarettes from tobacco manufacturers not listed and approved by the Idaho Attorney General. The Act also imposes reporting and certification duties. For more information, contact the Office of the Attorney General.

If you're applying for a permit to be a cigarette wholesaler or cigarette manufacturer/importer, include a \$50 permit fee.

**Contact us:**

In the Boise area: (208) 334-7660 | Toll free: (800) 972-7660

Hearing impaired (TDD) (800) 377-3529

**[tax.idaho.gov/contact](https://tax.idaho.gov/contact)**