



## Form CIG Instructions

1. Mark the type of business entity applying for a permit.
2. Mark the type of permit(s) for which you are applying.  
You are a:
  - **cigarette wholesaler** if you wholesale cigarettes to retailers or other wholesalers or buy cigarettes from out-of-state vendors who are not Idaho distributors;
  - **tobacco distributor** if you wholesale tobacco products to retailers or other wholesalers, if you blend tobacco, or if you will buy tobacco from out-of-state vendors who are not Idaho distributors;
  - **cigarette manufacturer/importer** if you are located outside Idaho and sell cigarettes to Idaho-licensed cigarette wholesalers.
3. Mark the item or items that best describe your purpose in filing this form. If there is 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 are a sole proprietor without employees and do not 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 are a sole proprietor and do not 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 attach it to this application.
10. If you want to have 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 there are 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 name of the business to which the permit was issued. If you do not 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. Indicate whether you intend to stamp cigarettes. If you answered no, list the name of the wholesaler from whom you will purchase stamped cigarettes. If you want to stamp cigarettes, you must post a surety bond in an amount that is at least two times the amount of tax due on an average monthly tax return. The minimum bond amount is \$1,000. In lieu of a surety bond, you can post with the Idaho State Tax Commission items such as a bearer bond, an automatically renewable certificate of deposit, or an irrevocable letter of credit. **(Proof that a surety bond or other guarantee has been posted must be attached to this application.)**
18. List the appropriate information:
  - a. If you marked sole proprietor on line 1, list both the proprietor's and the proprietor's spouse's name, address, and Social Security numbers.
  - b. If you marked partnership on line 1, or you are 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, attach an additional page.
  - c. If you marked S corporation or corporation on line 1, or you are 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, attach an additional page.

### **You must sign and date the application.**

**Your signature certifies that you will comply fully with the Idaho Tobacco Master Settlement Agreement Complementary Act and all of its subsections. This Act is codified at Title 39, Chapter 84, Idaho Code. The Act, in part, prohibits the stamping, selling, holding, or importing of cigarettes of 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 are applying for a permit to be a cigarette wholesaler or cigarette manufacturer/importer, attach a \$50 permit fee.**