

**State of California
Office of Administrative Law**

In re:
Department of Justice

Regulatory Action:

Title 11, California Code of Regulations

Adopt sections:

Amend sections: 999.10, 999.14, 999.15,
999.16, 999.17, 999.18,
999.19, 999.22, 999.23,
999.24, 999.25, 999.26,
999.29

Repeal sections: 999.11, 999.20

NOTICE OF APPROVAL OF REGULATORY
ACTION

Government Code Section 11349.3

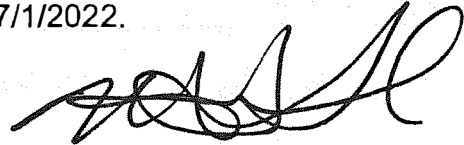
OAL Matter Number: 2022-0405-02

OAL Matter Type: Regular Resubmittal (SR)

In this resubmitted rulemaking action, the Department of Justice amends its regulations to make changes to various requirements for both Master Settlement Agreement (MSA) Participating Tobacco Product Manufacturers (PM) and Non-Participating Tobacco Product Manufacturers (NPM). The regulations also add definitions, modify forms JUS-TOB1, JUS-TOB3, JUS-TOB4, JUS-TOB5, and JUS-TOB8, add JUS-TOB7, and delete JUS-TOB15.

OAL approves this regulatory action pursuant to section 11349.3 of the Government Code. This regulatory action becomes effective on 7/1/2022.

Date: May 19, 2022



Thanh Huynh
Senior Attorney

For: Kenneth J. Pogue
Director

Original: Rob Bonta, Attorney General
Copy: Kevin Sabo

STD. 400 (REV. 10/2019)

RESUBMITTAL

OAL FILE NUMBERS	NOTICE FILE NUMBER Z-2020-1207-02	REGULATORY ACTION NUMBER 2022-0405-025R	EMERGENCY NUMBER
------------------	---	---	------------------

For use by Office of Administrative Law (OAL) only

OFFICE OF ADMINISTRATIVE LAW	
Electronic Submission	
RECEIVED DATE 12/7/2020	PUBLICATION DATE 12/18/2020

OFFICE OF ADMIN. LAW
2022 APR 5 PM 5:03

ENDORSED - FILED
In the office of the Secretary of State
of the State of California

MAY 19 2022
1:49 PM

NOTICE	REGULATIONS
AGENCY WITH RULEMAKING AUTHORITY Department of Justice	AGENCY FILE NUMBER (If any)

A. PUBLICATION OF NOTICE (Complete for publication in Notice Register)

1. SUBJECT OF NOTICE	TITLE(S)	FIRST SECTION AFFECTED	2. REQUESTED PUBLICATION DATE
3. NOTICE TYPE <input type="checkbox"/> Notice re Proposed Regulatory Action <input type="checkbox"/> Other	4. AGENCY CONTACT PERSON	TELEPHONE NUMBER	FAX NUMBER (Optional)
OAL USE ONLY	ACTION ON PROPOSED NOTICE <input type="checkbox"/> Approved as Submitted <input type="checkbox"/> Approved as Modified <input type="checkbox"/> Disapproved/Withdrawn	NOTICE REGISTER NUMBER 2020, 51-2	PUBLICATION DATE 12/18/2020

B. SUBMISSION OF REGULATIONS (Complete when submitting regulations)

1a. SUBJECT OF REGULATION(S) Revised California Tobacco Directory Forms	1b. ALL PREVIOUS RELATED OAL REGULATORY ACTION NUMBER(S) 2021-0901-02 S
--	--

2. SPECIFY CALIFORNIA CODE OF REGULATIONS TITLE(S) AND SECTION(S) (including title 26, if toxics related)	
SECTION(S) AFFECTED (List all section number(s) individually. Attach additional sheet if needed.)	ADOPT
	AMEND
	REPEAL
TITLE(S) 11	See attachment. §§ 999.11, 999.20

3. TYPE OF FILING			
<input type="checkbox"/> Regular Rulemaking (Gov. Code §11346) <input checked="" type="checkbox"/> Resubmittal of disapproved or withdrawn nonemergency filing (Gov. Code §§11349.3, 11349.4) <input type="checkbox"/> Emergency (Gov. Code, §11346.1(b))	<input type="checkbox"/> Certificate of Compliance: The agency officer named below certifies that this agency complied with the provisions of Gov. Code §§11346.2-11347.3 either before the emergency regulation was adopted or within the time period required by statute. <input type="checkbox"/> Resubmittal of disapproved or withdrawn emergency filing (Gov. Code, §11346.1)	<input type="checkbox"/> Emergency Readopt (Gov. Code, §11346.1(h)) <input type="checkbox"/> File & Print <input type="checkbox"/> Other (Specify)	<input type="checkbox"/> Changes Without Regulatory Effect (Cal. Code Regs., title 1, §100) <input type="checkbox"/> Print Only

4. ALL BEGINNING AND ENDING DATES OF AVAILABILITY OF MODIFIED REGULATIONS AND/OR MATERIAL ADDED TO THE RULEMAKING FILE (Cal. Code Regs. title 1, §44 and Gov. Code §11347.1)
 May 5, 2021 through May 27, 2021 and March 9, 2022 through March 25, 2022

5. EFFECTIVE DATE OF CHANGES (Gov. Code, §§ 11343.4, 11346.1(d); Cal. Code Regs., title 1, §100)
<input checked="" type="checkbox"/> Effective January 1, April 1, July 1, or October 1 (Gov. Code §11343.4(a)) <input type="checkbox"/> Effective on filing with Secretary of State <input type="checkbox"/> \$100 Changes Without Regulatory Effect <input type="checkbox"/> Effective other (Specify)

6. CHECK IF THESE REGULATIONS REQUIRE NOTICE TO, OR REVIEW, CONSULTATION, APPROVAL OR CONCURRENCE BY, ANOTHER AGENCY OR ENTITY
<input type="checkbox"/> Department of Finance (Form STD. 399) (SAM §6660) <input type="checkbox"/> Fair Political Practices Commission <input type="checkbox"/> State Fire Marshal <input type="checkbox"/> Other (Specify)

7. CONTACT PERSON Kevin Sabo	TELEPHONE NUMBER (916) 210-7639	FAX NUMBER (Optional)	E-MAIL ADDRESS (Optional) kevin.sabo@doj.ca.gov
---------------------------------	------------------------------------	-----------------------	--

8. I certify that the attached copy of the regulation(s) is a true and correct copy of the regulation(s) identified on this form, that the information specified on this form is true and correct, and that I am the head of the agency taking this action, or a designee of the head of the agency, and am authorized to make this certification.

SIGNATURE OF AGENCY HEAD OR DESIGNEE <i>Venus D. Johnson</i>	DATE 4-5-22
TYPED NAME AND TITLE OF SIGNATORY Venus D. Johnson, Chief Deputy Attorney General	

For use by Office of Administrative Law (OAL) only
ENDORSED APPROVED
MAY 19 2022
Office of Administrative Law

CALIFORNIA DEPARTMENT OF JUSTICE

TITLE 11. LAW

DIVISION 1. ATTORNEY GENERAL

CHAPTER 16. MASTER SETTLEMENT AGREEMENT, TOBACCO

NOTICE PUBLICATION/REGULATIONS SUBMISSION (STD 400) ATTACHMENT

Section B.2. Sections Affected

Amend: 999.10, 999.14, 999.15, 999.16, 999.17, 999.18, 999.19, 999.22, 999.23, 999.24, 999.25,
999.26, 999.29

CALIFORNIA DEPARTMENT OF JUSTICE

TITLE 11. LAW

DIVISION 1. ATTORNEY GENERAL

CHAPTER 16. Master Settlement Agreement, Tobacco

TEXT OF PROPOSED AMENDED REGULATIONS

§ 999.10. ~~Scope and Purpose, Definitions, and Written Confirmation of Compliance with Reserve Fund Requirements by Non-Participating Tobacco Product Manufacturers.~~

(a) Scope and Purpose

The purpose of these regulations is to implement California's Reserve Fund Statute (codified at Health and Safety Code sections 104555, 104556 and 104557) by providing Tobacco Product Manufacturers clear definitions, instructions, guidance and forms to comply with the requirement to establish a reserve fund for tobacco-related illness and other potential liabilities. The Legislature imposed the reserve fund requirements to ensure a source of compensation for the financial burdens imposed upon the State by cigarette-smoking related illness and other health conditions. Health and Safety Code sections 104555-104557 essentially require Tobacco Product Manufacturers to provide a surety bond against future liability for cigarette-smoking related healthcare costs. This surety bond is imposed upon manufacturers ~~which~~ that choose to avoid the conduct restrictions that apply if they sign the Master Settlement Agreement ("MSA"). Government Code sections 11110-11113 require the Attorney General to adopt regulations to provide forms for surety bonds which are approved by the Attorney General as conforming with applicable law. Revenue and Taxation Code section 30165.1(o) also authorizes the Attorney General to adopt emergency rules and regulations regarding the reserve fund requirements of Tobacco Product Manufacturers.

The Legislature also intended to prevent the unfair competition that would occur if Tobacco Product Manufacturers who did not sign the MSA and did not incur the financial obligation under the MSA were allowed to derive large short-term profits to the disadvantage of those manufacturers participating in the MSA. These regulations are also intended to protect tobacco Distributors and Wholesalers from the financial risk of accepting orders for tobacco products or purchasing tobacco products that may be banned from sale by a court or are not listed on California's Directory of Tobacco Product Manufacturers and Brand Families because the Tobacco Product Manufacturer failed to make the required deposits or otherwise comply with the Reserve Fund Statute and Revenue and Taxation Code section 30165.1.

Through the definitions, instructions, guidance and forms provided, these regulations also make available to the public and local and state government officials the Attorney General's enforcement policy and interpretation of how Tobacco Product Manufacturers should comply with the reserve fund requirements to avoid unfair and unlawful business conduct and activity. Toward that end, these regulations are intended to describe the meaning of compliance with the

reserve fund requirements, the proper interpretation of the statutory requirements and the enforcement policy designed to protect those manufacturers which do comply from unfair competition by those manufacturers which might otherwise fail to comply with the reserve fund requirements without the definitions, instructions, guidance and forms provided.

The purpose of regulations 999.16 through 999.239 is also to implement Revenue and Taxation Code section 30165.1 by prescribing procedures to be followed by all Tobacco Product Manufacturers who wish to sell Cigarettes in California. Section 30165.1 requires the Attorney General to develop, publish and maintain on its internet website a Directory of Tobacco Product Manufacturers and Brand Families that are in compliance with the statute. Any person who sells, distributes, acquires, holds, owns, possesses, transports, imports, or causes to be imported Cigarettes, ~~or Roll-your-own~~ which includes Roll-Your-Own tobacco, that the person knows or should know are not included on the Directory commits a misdemeanor, as well as a violation of California's Unfair Competition Law, and is subject to civil penalties, license suspension and revocation, and criminal prosecution.

Regulations 999.16 through 999.239 set forth the certification process for inclusion on California's Directory of Tobacco Product Manufacturers and Brand Families, as well as the conditions under which a Tobacco Product Manufacturer must provide supplemental certifications. ~~The regulations also specify the circumstances under which Tobacco Product Manufacturers must certify and make escrow deposits more frequently than on an annual basis.~~ The regulations state the requirements for records retention and production of documents by Tobacco Product Manufacturers, Distributors and Wholesalers. The regulations set forth additional requirements on Non-Participating Manufacturers who are non-resident or foreign and who are not registered to do business in California. The regulations clarify the requirements and protections of California Distributors under Section 30165.1. Finally, the regulations delineate the conditions a Tobacco Product Manufacturer which has been removed from the Directory must satisfy if it seeks to be relisted with its Brand Families.

(b) Definitions

All terms used in these regulations, which are defined in Revenue and Taxation Code section 30165.1 and/or Health and Safety Code sections 104555-104557, shall have the same meaning in these regulations.

The definitions contained in this subdivision shall govern the construction of this chapter.

~~(1) "Board" means the State Board of Equalization.~~

~~(2) "Brand Family" shall have the same meaning as in Revenue and Taxation Code section 30165.1(a)(2).~~

(2) "Brand Style" means the different Cigarettes within a Brand Family of Cigarettes, including but not limited to, menthol flavor or Cigarette length.

(3) “California Tobacco Directory,” “Directory,” and “Tobacco Directory” shall have the same meaning as Revenue and Taxation Code section 30165.1(c).

(4) “CDTFA” means the California Department of Tax and Fee Administration.

(5) “Certification” means PM Certification and NPM Certification and includes a supplemental certification.

(36) “Cigarette” shall have the same meaning as in Health and Safety Code section 104556(d), which section includes Roll-Your-Own tobacco (“RYO”).

(7) “Deposit Date” means the date that Qualified Escrow Fund Principal was deposited into a Qualified Escrow Fund.

(48) “Distributor” shall have the same meaning as in Revenue and Taxation Code section 30011.

(9) “Escrow Agent” shall mean the financial institution described in Health and Safety Code section 104556(f) and holding a Qualified Escrow Fund Principal account for the benefit of the State.

(10) “Escrow Rate” shall have the same meaning as Health and Safety Code section 104557(a)(2).

(1d) “Fire Standard Compliant” and “FSC” means the requirements of the California Cigarette Fire Safety and Firefighter Protection Act at Health and Safety Code sections 14950 through 14960.

(12) “JUS-TOB1” means the Participating Tobacco Product Manufacturer (“PM”) Certification Seeking Listing on the California Directory form (JUS-TOB1, Rev. 11/2021), which is hereby incorporated by reference.

(13) “JUS-TOB2” means the Notice of Appointment of Registered Agent and Registered Agent's Statement for Non-Participating Manufacturer form (JUS-TOB2, Rev. 02/2011), which is hereby incorporated by reference.

(14) “JUS-TOB3” means the Certification of Compliance and Affidavit by Non-Participating Tobacco Product Manufacturer form (JUS-TOB3, Rev. 11/2021), which is hereby incorporated by reference.

(15) “JUS-TOB4” means the CIG-Sales form (JUS-TOB4, Rev. 11/2021), which is hereby incorporated by reference.

(16) “JUS-TOB5” means the Non-Participating Manufacturer Certification (“NPM”) Seeking Listing on the California Directory form (JUS-TOB5, Rev. 11/2021), which is hereby incorporated by reference.

(17) “JUS-TOB6” means the Approved Tobacco Escrow Agreement (JUS-TOB6, Rev. 05/2019), which is hereby incorporated by reference.

(18) “JUS-TOB7” means the CIG-Map form (JUS-TOB7, Rev. 09/2020), which is hereby incorporated by reference.

(19) “JUS-TOB8” means the Brand List form (JUS-TOB8, Rev. 11/2021), which is hereby incorporated by reference.

(20) “JUS-TOB9” means the Waiver of Tribal Sovereign Immunity by Native American Tribe form (JUS-TOB9, Rev. 10/2011), which is hereby incorporated by reference.

(21) “JUS-TOB10” means the Waiver of Sovereign Immunity by Government-Owned Tobacco Company form (JUS-TOB10, Rev. 10/2011), which is hereby incorporated by reference.

(22) “JUS-TOB11” means the Standard Waiver of Sovereign Immunity by Tobacco Manufacturer or Importer form (JUS-TOB11, Rev. 08/2011), which is hereby incorporated by reference.

(23) “JUS-TOB12” means United States Importer Declaration Accepting Joint and Several Liability (JUS-TOB12, Rev. 02/2011), which is hereby incorporated by reference.

(24) “JUS-TOB13” means the Notice of Appointment of Registered Agent and Registered Agent's Statement Form for Importer (JUS-TOB13, Rev. 02/2011), which is hereby incorporated by reference.

(25) “JUS-TOB14” means the California Tobacco Manufacturer and Importer Surety Bond form (JUS-TOB14, Rev. 10/2011), which is hereby incorporated by reference.

(26) “Ledger” has the same meaning as in section 2.I of JUS-TOB6.

(27) “MSA” means the Master Settlement Agreement and has the same meaning as in Health and Safety Code section 104556(e).

(28) “~~Non-participating tobacco product manufacturer~~ Non-Participating Tobacco Product Manufacturer” or “(NPM)” means any Tobacco Product Manufacturer selling Cigarettes to consumers within the state, whether directly or through a Distributor, retailer or similar intermediary or intermediaries, which has not become a ~~participating manufacturer~~ Participating Manufacturer as that term is defined in section II(jj) of the Master Settlement Agreement (MSA) or has become a ~~participating manufacturer~~ Participating Manufacturer but does not generally perform its financial obligations under the MSA.

(29) “NPM Certification” means a California Tobacco Directory certification submitted by an NPM using a JUS-TOB5.

(30) “PACT Act” means the Prevent All Cigarette Trafficking Act at 15 U.S.C. §§ 375-378.

(631) “Original Participating Manufacturer (OPM)” mean the companies specified in section II(hh) of the MSA which are generally performing their obligations under the MSA.”
“Participating Manufacturer” or “PM” has the same meaning as in Revenue and Taxation Code section 30165.1(a)(7) and section II(jj) of the MSA.

(32) “PM Certification” means a California Tobacco Directory certification submitted by a PM using a JUS-TOB1.

(733) “Qualified Escrow Fund” shall have the same meaning as in Health and Safety Code section 104556(f)

(34) “Qualified Escrow Fund Principal” and “Qualified Escrow Principal” has the same meaning as in section 2.R of JUS-TOB6.

(35) “Quarter(s)” and “Quarterly” means the following periods of the year: January 1 through March 31 (first quarter); April 1 through June 30 (second quarter); July 1 through September 30 (third quarter); and October 1 through December 31 (fourth quarter).

(836) “Reserve Fund Statute” means Chapter 1 of Part 3 of Division 103 of the Health and Safety Code (sections 104555-104557).

(937) ~~“Roll your own”~~ “Roll-Your-Own” or “RYO” tobacco means 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. Each 0.09 ounces of RYO equals one Cigarette.

(1038) “Tobacco Product Manufacturer” shall have the same meaning as in Health & Safety Code section 104556(i).

(39) “Sales Year” means the calendar year during which the Tobacco Product Manufacturer sold Cigarettes in California requiring a deposit of Qualified Escrow Fund Principal or an MSA payment.

(1140) “Units ~~sold~~ Sold” shall have the same meaning as in Health and Safety Code section 104556(j).

(1241) “Wholesaler” shall have the same meaning as in Revenue and Taxation Code section 30016.

(c) ~~Confirmation of Compliance with Reserve Fund Requirements~~ Escrow Deposits by NPMs Pursuant to the Reserve Fund Statute and Tobacco Directory

(1) ~~Before an NPM sells or ships Cigarettes or Roll your own tobacco to a Distributor or Wholesaler for sale in California, the NPM shall provide written confirmation to the Distributor or Wholesaler that said manufacturer has either become a participating manufacturer under the~~

~~MSA and is generally performing its financial obligations under the MSA, or has made the requisite escrow deposits and certification of compliance required of NPMs by Health and Safety Code section 104557 and these regulations. A copy of the CERTIFICATION OF COMPLIANCE AND AFFIDAVIT BY NON PARTICIPATING TOBACCO PRODUCT MANUFACTURER REGARDING DEPOSIT OF RESERVE FUNDS INTO ESCROW ("Certificate of Compliance" JUS TOB3 Rev. 02/2011) filed with the Attorney General by an NPM or an equivalent notarized statement which has been approved by the Attorney General pursuant to section 999.11 is adequate written confirmation for the purposes of this section. All NPMs shall deposit escrow Quarterly on all Units Sold in California as required by the Reserve Fund Statute. Qualified Escrow Fund Principal for the first quarter, January 1 through March 31, is due on or before April 21. Qualified Escrow Fund Principal for the second quarter, April 1 through June 30, is due on or before July 21. Qualified Escrow Fund Principal for the third quarter, July 1 through September 30, is due on or before October 21. Qualified Escrow Fund Principal for the fourth quarter, October 1 through December 31, is due on or before January 21.~~

~~(2) An NPM which has not sold tobacco products in California before these regulations become effective shall not sell or ship Cigarettes or Roll your own tobacco to a Distributor or Wholesaler purchasing or accepting orders for any Cigarettes or Roll your own tobacco for sale in California, unless the NPM has provided written confirmation to the Distributor or Wholesaler that the NPM has received and reviewed a copy of Health and Safety Code sections 104555-104557 and these implementing regulations. During the first quarter year of sales in California, an NPM must provide written confirmation of compliance either by producing a copy of the ACKNOWLEDGMENT OF RECEIPT & REVIEW OF NPM RESERVE FUND STATUTE, IMPLEMENTING REGULATIONS & FORMS ("Acknowledgment of Receipt & Review" form JUS TOB5 Rev. 04/2004), or an equivalent notarized statement which has been approved by the Attorney General, filed with the Attorney General.~~

~~An NPM shall complete and file the Acknowledgment of Receipt & Review (JUS TOB5 Rev. 04/2004) with the Attorney General within thirty (30) days of receipt. Thereafter, the NPM shall provide copies of the form, as filed with the Attorney General, to Wholesalers and Distributors before the NPM sells or ships its tobacco products to a Wholesaler or Distributor until the end of the first quarter year in which the NPM began selling in California, when it must file its first Certificate of Compliance (JUS TOB3 Rev. 02/2011). The filed Acknowledgment of Receipt & Review (JUS TOB5 Rev. 04/2004) shall constitute adequate written confirmation of compliance only until the end of the first quarter year in which the NPM began selling tobacco products in California. No deviation from the Acknowledgment of Receipt & Review shall be permitted without the prior written approval of the Attorney General.~~

~~The NPM shall within nine (9) days of depositing Qualified Escrow Fund Principal for the benefit of California execute and submit to the Attorney General's Office both:~~

~~(A) a JUS-TOB3; and~~

~~(B) a JUS-TOB4.~~

(3) If an NPM fails to provide the requisite written confirmation of compliance, the Wholesaler or Distributor shall request the NPM to provide written confirmation of compliance prior to the manufacturer selling or shipping its tobacco products to the Wholesaler or Distributor. If the Distributor or Wholesaler does not receive any written confirmation prior to the NPM shipping or offering to sell its tobacco products, or receives inadequate confirmation, the Distributor or Wholesaler shall report the lack of prior confirmation or inadequate confirmation to the Attorney General (attention: Tobacco Litigation & Enforcement Section) within fourteen (14) business days after the failure to provide confirmation or the provision of inadequate confirmation. The report shall be in writing and include the name, address and telephone number of the NPM and details of the request for confirmation pursuant to this section and the inadequacies in the confirmation, or details of the failure to provide the requested written confirmation. The report shall also specify whether the failure to provide confirmation or inadequate confirmation may be because the NPM has not sold tobacco products in California.

(4) Upon request of the Attorney General, the Distributor or Wholesaler shall provide such further information as may be required by the Attorney General to confirm compliance by the Tobacco Product Manufacturer or to seek a court order barring the NPM from further sales of tobacco products pending proof of compliance or other enforcement action by the Attorney General.

(5) Tobacco Product Manufacturers shall provide such information as required by the State Board of Equalization ("Board"), or requested by Distributors, Wholesalers, retailers or other intermediaries required to report to the Board, when the reports required by the Board are to assist the Board to determine the number of units sold in California. NPMs shall also provide such information as required by the Attorney General or requested by Distributors or Wholesalers, as required by this section, to confirm and enforce compliance with the requirements of Health and Safety Code sections 104555-104557 and prevent the unfair competition resulting from non-compliance. The information required by the Board and the Attorney General includes, but is not limited to:

(A) Brand names;

(B) Unit sales of each brand;

(C) Corporate or business name, and address of importer;

(D) Corporate or business name, and address of manufacturer;

(E) Whether the seller was the manufacturer, and;

(F) Whether the seller was the first importer for resale in the United States.

For the purposes of information reports required by the Attorney General, Distributors and Wholesalers shall deem any brand, which is not on the list of brands of participating manufacturers provided by the Board or the Attorney General, to be the brand of an NPM and provide the information and reports required of such NPM brands. The Board may also require

such reports pursuant to Revenue and Taxation Code section 30454 or Health and Safety Code section 104556(j) or other authority.

Note: Authority cited: Section 30165.1(o), Revenue and Taxation Code; Sections 11110-11113, Government Code; Section 104557(c), Health and Safety Code; and Article 5, Section 13 of the California Constitution. Reference: Section 30165.1(a), Revenue and Taxation Code; and Sections 104555, 104556 and 104557, Health and Safety Code.

§ 999.11. ~~[Repealed] Certificate of Compliance Form.~~

~~(a) The certification required of NPMs by Health and Safety Code section 104557(e) shall be on the Certificate of Compliance (JUS TOB3 Rev. 02/2011). The completed form shall be signed under oath before a notary public and include the following information:~~

- ~~(1) The escrow account number and the amount held in the account;~~
- ~~(2) A copy of the receipt or other proof of escrow deposit from the financial institution;~~
- ~~(3) A copy of the escrow agreement; and~~
- ~~(4) Date and signature of a notary public.~~

~~(b) No deviation from the Certificate of Compliance (JUS TOB3 Rev. 02/2011) shall be permitted without the prior written approval of the Attorney General. Except when more frequent escrow deposits and certifications are required by 999.20 or directed by the Attorney General, the completed Certificate of Compliance must be received by the Attorney General on or before April 30 of the year following the sales year that is the subject of the certificate. A BRAND FAMILIES UNIT SALES SCHEDULE 1 (JUS TOB4 Rev. 02/2011, or “Schedule 1”) must be completed and attached to the completed Certificate of Compliance.~~

Note: Authority cited: Section 30165.1(o), Revenue and Taxation Code; Sections 11110-11113, Government Code; Section 104557(c), Health and Safety Code; and Article 5, Section 13 of the California Constitution. Reference: Section 30165.1(a), Revenue and Taxation Code; and Section 104557(c), Health and Safety Code.

§ 999.12. Escrow Agreement for Non-Participating Manufacturer

[NO CHANGES]

§ 999.14. Escrow Adjustments and Release Requests

(a) Introduction; grounds

The Reserve Fund Statute authorizes the release of funds from escrow Qualified Escrow Fund Principal only under certain circumstances. Section 104557(b) authorizes the release of funds from escrow to the extent that an NPM “establishes that the amount it was required to place into

escrow in a particular year was greater than the Master Settlement Agreement payments, as determined pursuant to section IX(i) of the agreement including after the final determination of all adjustments, that the manufacturer would have been required to make in that year under the Master Settlement Agreement had it been a participating manufacturer.” (Health & Saf. Code, § 104557(b)(2).) ~~To establish entitlement to an escrow adjustment on this ground, an NPM must calculate the total payments that it would have made as a participating manufacturer during a particular year absent certain adjustments, offsets and reductions.~~

~~Adjustments to escrow accounts deposited pursuant to Health & Safety Code sections 104555-104557, including balances due for deposit, may occur upon a showing that the adjustment is authorized pursuant to Health & Safety Code section 104557(b)(2) in response to requests for adjustments (i) by the tobacco manufacturer or (ii) by the Board or the Attorney General as a result of additional information not known to the Attorney General when the initial, or most recent, deposit was deemed sufficient or when a release from escrow was authorized and implemented.~~

(b) Time for filing request

~~Requests for adjustments must be filed in a timely manner and no later than three years after the initial deposit was due for the relevant year of sales Sales Year. (See Code Civ. Proc., §338(a)(c).)~~

(c) ~~Form and contents of request~~

~~To be eligible for consideration, a request for an adjustment by must be made in writing and must be accompanied by supporting documentation which establishes compliance with all other aspects of the reserve fund requirements and the basis for the escrow release request. The supporting documentation, at a minimum, must include:~~

~~(1) A timely filed Certification of Compliance (JUS-TOB3 Rev. 02/2011) or timely filed Acknowledgment of Receipt & Review (JUS-TOB5 Rev. 04/2004), a timely filed Schedule 1 (JUS-TOB4 Rev. 02/2011), an Escrow Agreement (JUS-TOB6 Rev. 02/2004) and an affidavit identifying all current officers, owners and agents for service of process for the manufacturer and all cigarette brands owned or made by the manufacturer. When a manufacturer does not own the trademark(s) for the cigarette brand(s) that it makes or imports or sells, the affidavit shall identify the trademark owner(s) of the cigarette brand(s) sufficiently to enable regular contact and communication with the brand owner(s) by the State. These forms must be completed and timely filed in compliance with Health & Safety Code sections 104555-104557.~~

Escrow Rate Adjustment requests

(1) Under Health and Safety Code section 104557(b)(2), NPMs may request a release of Qualified Escrow Fund Principal that is on deposit for the benefit of California based upon the escrow rate used by California for a particular Sales Year. (“Escrow Rate Adjustment”). NPMs must establish that the amount it was required to place into escrow for a particular Sales Year was greater than the Master Settlement Agreement (“MSA”) payments, as determined pursuant

to section IX(i) of the MSA, including after the final determination of all adjustments, that the NPM would have been required to make on account of the Units Sold had it been a PM.

(2) An NPM seeking an Escrow Rate Adjustment shall submit an affidavit, signed by an executive officer of the NPM, setting forth the officer's authority to bind and act on behalf of the NPM, the Escrow Rate that the NPM contends that California should have used under Health and Safety Code section 104557(b)(2), and all the facts and contentions in support of the NPM's request.

(d) Units Sold Adjustment requests

To be eligible for consideration, an NPM's request for release of Qualified Escrow Fund Principal under Health and Safety Code section 104557(b)(2) based upon the NPM's volume of Units Sold in California during a particular Sales Year, shall accurately apportion by Distributor and by Brand Family all of the NPM's Cigarettes sold in California for the Sales Year at issue to establish compliance with the Reserve Fund ("Units Sold Adjustment").

(1) The total of the NPM's Cigarettes sold in California during the Sales Year at issue, including but not limited to, all Units Sold, itemized by Distributor and by Brand Family on JUS-TOB4. The NPM shall also submit all invoices, shipping records, and all other evidence in their possession, custody, or control regarding the number of the NPM's Cigarettes sold in California, as well as any shipments of the NPM's Cigarettes into or out of California, during the Sales Year at issue.

(2) An affidavit, signed by the executive officer of the ~~manufacturer~~ NPM responsible for escrow compliance, setting forth the officer's authority to bind and act on behalf of the ~~manufacturer~~ NPM and demonstrating the facts which support the adjustment requested;

(3) All records and/or other documentation demonstrating the facts offered in support of the requested adjustment, as well as documentation evidencing timely and full deposit into escrow prior to a request for adjustment; and any legal argument or analysis in support of the requested adjustment. The NPM shall submit a proposed calculation of the annual deposit due, a proposed calculation of the refund amount and a draft letter of instructions to the Escrow Agent concerning the proposed refund. To document its national unit sales, the NPM shall include copies of the NPM's bi-monthly Excise Tax Returns filed with the U.S. Treasury, Tobacco Tax Bureau (TTB), formerly the Bureau of Alcohol, Tobacco & Firearms (BATF). To document its unit sales in California (as measured by excises taxes paid), the NPM shall include copies of filed California excise tax returns for its tobacco products or arrange for equivalent excise tax payment documentation from the State of California.

The State may request such further information as is required in light of the specific facts, including, but not limited to, information on compliance with the Reserve Fund Statute reserve fund requirements and the basis for any adjustment requested.

~~(d) Data to Be Used~~

~~Requests for adjustments to escrow must use the most recent data available for the Original Participating Manufacturers' (OPM) aggregate percentage of the total market and total payment due from the OPMs. The only data which will be accepted in such submittals is the data provided to the State from the Independent Auditor under the MSA. An NPM submitting a request for an adjustment to escrow may obtain this information from the State.~~

~~(e) Preliminary requests for review~~

~~Preliminary requests for releases from escrow may be submitted for review and consideration by the Board and the Attorney General. Preliminary requests for release must satisfy all the requirements for requests for adjustments to escrow, including but not limited to the timeliness, forms, content, data and documentation requirements in these regulations. The NPM is responsible for ensuring that all information and documentation necessary for a determination is provided. If all the foregoing requirements are satisfied and all the required information and documentation is provided, and the Attorney General makes a determination on a preliminary request for a release from escrow before the initial escrow payment is made, the Attorney General shall authorize an adjustment to escrow consistent with that determination as soon as practicable within thirty (30) days of the receipt of confirmation of the escrow deposit to the Board and the Attorney General. The Attorney General shall notify the submitting manufacturer by April 1st if the determination of a preliminary request for release from escrow will not be made by April 15th. All correspondence regarding this section shall be sent to Office of the Attorney General, Tobacco Unit, 1300 I Street, Suite 125, Sacramento, CA 95814.~~

~~(f) Independent review~~

~~The Board and the Attorney General may initiate an adjustment to escrow should additional facts become available during the three-year period after the initial deposit was due for the relevant year of sales showing that the escrow amount paid or escrow amount released was incorrect. Bases for adjustment include, but are not limited to, new information showing inaccurate reporting of the number of units or a change in the OPM market share or any other failure by the NPM to comply with these regulations or Health and Safety Code sections 104555, 104556 and 104557.~~

Note: Authority cited: Section 30165.1(o), Revenue and Taxation Code; Sections 11110-11113, Government Code; Section 104557(c), Health and Safety Code; and Article 5, Section 13 of the California Constitution. Reference: Section 30165.1(a), Revenue and Taxation Code; and Sections 104556 and 104557, Health and Safety Code.

§ 999.15. Notice of Decision on Requests for Release.

(a) ~~Except as provided in subsection (f) of 999.14,~~ A request for an adjustment of escrow account will be decided within sixty (60) days of the submission of all of the information necessary for its determination. The Attorney General will send a copy of the release determination to the manufacturer-Tobacco Product Manufacturer and, if the release request has

been allowed in whole or in part, to the ~~financial institution holding the funds in escrow~~ Escrow Agent.

(b) Decisions to deny escrow release requests in whole or in part must contain (1) a statement of reasons for the denial; and (2) a statement of the means and deadline by which review of the decision may be obtained.

Note: Authority cited: Section 30165.1(o), Revenue and Taxation Code; Sections 11110-11113, Government Code; Section 104557(c), Health and Safety Code; and Article 5, Section 13 of the California Constitution. Reference: Section 30165.1(a), Revenue and Taxation Code; and Sections 104556 and 104557, Health and Safety Code.

§ 999.16. Certifying for Listing on Directory of Tobacco Product Manufacturers and Brand Families.

(a) Certification Process Tobacco Product Manufacturer Certifications

~~A Tobacco Product Manufacturer~~ shall apply for listing on the California Tobacco Directory established by the ~~Attorney General~~ by submitting a complete, timely and accurate Certification certification with supporting documentation in the manner specified and on forms required by the Attorney General. A Tobacco Product Manufacturer and its Brand Families will not be listed on the Directory, or will be removed from the Directory, if the Tobacco Product Manufacturer or any of its Brand Families are not in full compliance with the terms and requirements of the Reserve Fund Statute, Revenue and Taxation Code section 30165.1 and any regulations adopted pursuant thereto.

~~(1) Timing: No later than April 30, 2004, all Tobacco Product Manufacturers whose Cigarettes are sold in California shall submit a completed CERTIFICATION FOR LISTING ON CALIFORNIA DIRECTORY (JUS-TOB1 Rev. 06/2012, or "Certification"), with supporting documentation as specified. After April 30, 2004, Tobacco Product Manufacturers which intend to sell Cigarettes in California shall complete and submit a Certification and be listed on the Directory prior to any sales in California.~~

~~Thereafter, all Tobacco Product Manufacturers listed on the Directory must execute and submit a Certification with supporting documentation on or before April 30th each year.~~

~~(2) Only Authorized Individuals Can Sign~~

~~All forms required by these regulations shall be signed by an officer or other authorized individual of the Tobacco Product Manufacturer who certifies that the responses and disclosures in the forms are true and accurate and that the individual completing the forms is authorized to bind the Tobacco Product Manufacturer.~~

~~b) Required Documentation: Tobacco Product Manufacturers must complete and submit the following documents with their annual Certification:~~

(1) All Tobacco Product Manufacturers must submit samples of packaging and labeling for all Brand Families and styles, their signed waiver of sovereign immunity pursuant to Section 999.24 and their completed Cigarette Brand Styles Authentication form pursuant to Section 999.29.

(2) Non-Participating Manufacturers (NPMs) must also submit:

(A) CERTIFICATION OF COMPLIANCE AND AFFIDAVIT BY NON-PARTICIPATING TOBACCO PRODUCT MANUFACTURER REGARDING DEPOSIT OF RESERVE FUNDS INTO ESCROW (JUS-TOB3 Rev. 02/2011, or "Certification of Compliance"). This form is required to comply with California's Reserve Fund Statute (Health and Saf. Code, §§ 104555-104557). The CERTIFICATION FOR LISTING ON CALIFORNIA DIRECTORY (JUS-TOB1 Rev. 06/2012) required by Revenue and Taxation Code section 30165.1 does not replace this form (JUS-TOB3 Rev. 02/2011). Both forms must be filed on or before April 30th of each year, unless the NPM is required by regulation or directed by the Attorney General to submit this form (JUS-TOB3 Rev. 02/2011) more frequently.

(B) BRAND FAMILIES UNIT SALES SCHEDULE 1 (JUS-TOB4 Rev. 02/2011, or "Schedule 1"): This form is required to comply with California's Reserve Fund Statute.

(C) NOTICE OF APPOINTMENT OF REGISTERED AGENT AND REGISTERED AGENT'S STATEMENT FOR NON-PARTICIPATING MANUFACTURER (JUS-TOB2 Rev. 02/2011): If a non-resident or foreign NPM is not registered to do business in California, the NPM shall complete, sign and file with the Attorney General a NOTICE OF APPOINTMENT OF REGISTERED AGENT AND REGISTERED AGENT'S STATEMENT FOR NON-PARTICIPATING MANUFACTURER (JUS-TOB2 Rev. 02/2011). (See section 999.21 for requirements upon the termination of the appointed agent for service.)

(D) Copies of all current licenses, if any, issued by the Board pursuant to Division 8.6 (commencing with section 22970) of the Business and Professions Code.

(E) If the NPM is a corporation: (1) a current copy of its corporate charter or certificate of corporate existence or incorporation, and; (2) document(s) identifying officers and directors and each person who holds more than ten percent of the stock of such corporation.

(F) If the NPM is a partnership or association, a current copy of its articles of partnership or association, if any, or the certificate of partnership or association where required to be filed by any nation, state, county, or municipality.

(G) Documents filed under the federal Jenkins Act: Copies of all reports, if any, filed with the Board to comply with the Jenkins Act (15 U.S.C. section 375) for sales in the preceding 12 months.

(H) For each Brand Family, a copy of the Federal Trade Commission's written approval of the annual cigarette health warning rotation plan prior to distribution in the United States (15 U.S.C. section 1333).

(I) A copy of all certificates of compliance received by the NPM from the U.S. Department of Health and Human Services for the annual ingredient reporting required by the Federal Cigarette Labeling and Advertising Act (15 U.S.C. section 1335a).

(J) A copy of the NPM's current permit as a manufacturer or importer of tobacco products obtained from the United States Treasury, Tobacco Tax Bureau (TTB), formerly Bureau of Alcohol Tax and Firearms (BATF), pursuant to 26 U.S.C. Chapter 52, and regulations issued thereunder.

(K) For each Brand Family that is imported into the United States, copies of the following documents:

1. the sworn statement(s) of the original manufacturer that it will timely submit ingredients to the Secretary of Health and Human Services as required by 19 U.S.C. section 1681a.
2. the importer's certificate(s) under penalty of perjury as required by 19 U.S.C. section 1681a regarding the precise format of warnings and the rotation plan for health warnings.
3. the trademark holder's certificate(s) under penalty of perjury that it has not withdrawn consent to import into the United States as required by 19 U.S.C. section 1681a OR the importer's certificate(s) under penalty of perjury that the trademark owner has not withdrawn consent to import into the United States as required by 19 U.S.C. section 1681a.

(L) Copies of all the following forms completed by their importers as specified in section 999.25:

1. UNITED STATES IMPORTER DECLARATION ACCEPTING JOINT AND SEVERAL LIABILITY (JUS-TOB12 Rev. 02/2011)
2. NOTICE OF APPOINTMENT OF REGISTERED AGENT AND REGISTERED AGENT'S STATEMENT FOR IMPORTER (JUS-TOB13 Rev. 02/2011)
3. All current licenses issued by the Board pursuant to Division 8.6 (commencing with section 22970) of the Business and Professions Code to each United States importer who sell or will sell its cigarettes in California.

(M) All surety bonds posted as specified in section 999.26.

(b) Participating Manufacturers shall complete and submit a PM Certification. The Attorney General's forms in support of a PM's Certification include:

(1) Brand List, JUS-TOB8;

(2) Surety bonds posted, as specified in section 999.26, using a JUS

(3) Waivers of sovereign immunity, as specified in section 999.24, using a JUS-TOB9, JUS-TOB10, or JUS-TOB11.

(c) Changes in Ownership or Control Requiring New Certification

An NPM must submit a new ~~CERTIFICATION FOR LISTING ON CALIFORNIA DIRECTORY (JUS-TOB1 Rev. 06/2012)~~ whenever there are changes in ownership or control, including but not limited to:

(1) Transfer of Ownership

Where there is a transfer of ownership of the business (including a change of any member of a partnership or association) of a Tobacco Product Manufacturer, the successor shall submit a new Certification within thirty (30) days after the transfer of ownership occurs.

(2) Change in Control of Corporation

Where the issuance, sale, or transfer of the stock of a corporation results in a change in the identity of the principal stockholders exercising actual or legal control of the operations of the corporation, the corporation shall submit a new Certification within thirty (30) days after the change occurs.

(3) Fiduciary Successor

When an administrator, executor, receiver, trustee, assignee, or other fiduciary takes over the business of a Tobacco Product Manufacturer as a continuing operation, such fiduciary shall submit a new Certification within thirty (30) days thereafter.

(c) Non-Participating Manufacturers shall complete and submit a NPM Certification, including all additional forms, supporting documentation, and exhibits required by the NPM Certification. The Attorney General forms in support of a NPM's Certification include:

(1) Appointment of Registered Agent for Service, as specified in section 999.21, using JUS-TOB2;

(2) California's Approved Tobacco Escrow Agreement, JUS-TOB6;

(3) CIG-MAP JUS-TOB7, which shall be updated by the NPM for two (2) additional years to update all sales totals, additional deposits of escrow or equity fee, or withdrawals of escrow by April 30 of each year;

(4) Brand List, JUS-TOB8;

(5) Waivers of sovereign immunity, as specified in section 999.24, using a JUS-TOB9, JUS-TOB10, or JUS-TOB11;

(6) Importer forms accepting joint and several liability, as specified in section 999.25, using JUS-TOB12;

(7) Importer forms appointing a registered agent, as specified in section 999.25, using JUS-TOB13;

(8) Surety bonds posted, as specified in section 999.26, using JUS-TOB14.

(d) Timing: Tobacco Product Manufacturers shall complete and submit a certification and be listed on the Directory prior to any sales in California. To remain on the California Tobacco Directory, Tobacco Product Manufacturers shall apply to reestablish their eligibility for listing by submitting a certification to the Office of the Attorney General no later than April 30 of each year.

(e) Only Authorized Individuals Can Sign

All forms required by these regulations shall be signed by an officer or other authorized individual of the Tobacco Product Manufacturer who certifies that the responses and disclosures in the forms are true and accurate and that the individual completing the forms is authorized to bind the Tobacco Product Manufacturer.

(f) Changes in Ownership or Control Requiring New Certification

An NPM must submit a new JUS-TOB5 whenever there are changes in ownership or control, including but not limited to:

(1) Transfer of Ownership

Where there is a transfer of ownership of the business (including a change of any member of a partnership or association) of a Tobacco Product Manufacturer, the successor shall submit a new certification within thirty (30) days after the transfer of ownership occurs.

(2) Change in Control of Corporation

Where the issuance, sale, or transfer of corporation stock results in a change in the identity of the principal stockholders exercising actual or legal control of the operations of the corporation, the corporation shall submit a new certification within thirty (30) days after the change occurs.

(3) Fiduciary Successor

When an administrator, executor, receiver, trustee, assignee, or other fiduciary takes over the business of a Tobacco Product Manufacturer as a continuing operation, such fiduciary shall submit a new certification within thirty (30) days thereafter.

Note: Authority cited: Section 30165.1(o), Revenue and Taxation Code. Reference: Section 30165.1(b), 30165.1(c), 30165.1(f) and 30165.1(g), Revenue and Taxation Code.

§ 999.17. Supplemental Certifications.

(a) ~~In those instances in which a supplemental Certification~~ When a supplemental certification is required by Revenue and Taxation Code section 30165.1(b)(1) or section 30165.1(b)(2)(D), a the Tobacco Product Manufacturer shall submit a supplemental CERTIFICATION FOR LISTING ON CALIFORNIA DIRECTORY (JUS TOB1 Rev. 06/2012) certification for listing on the California Tobacco Directory with the Attorney General no later than thirty (30) days prior to the specified changes.

(b) A Tobacco Product Manufacturer shall also submit a supplemental ~~Certification where certification when any of the information in a previously submitted Certification certification or documents submitted along with the previously submitted Certification certification are no longer accurate and or complete.~~ The supplemental ~~CERTIFICATION FOR LISTING ON CALIFORNIA DIRECTORY (JUS TOB1 Rev. 06/2012) certification for listing on the California Tobacco Directory~~ must be submitted no later than thirty (30) days after the information ~~has become~~ became inaccurate or incomplete.

(c) The Tobacco Product Manufacturer shall check the box marked “supplemental” ~~at the top of~~ on the form, enter only the changed information, and sign and date the form.

(d) The failure to timely submit ~~a supplemental Certification certification~~ a supplemental certification may subject the Tobacco Product Manufacturer and its Brand Families to removal from the Directory.

Note: Authority cited: Section 30165.1(o), Revenue and Taxation Code. Reference: Section 30165.1(b), Revenue and Taxation Code.

§ 999.18. Records Retention by Tobacco Product Manufacturers and Availability for Review, Inspection and Copying.

(a) A Tobacco Product Manufacturer shall retain copies of all documents filed with the Attorney General’s Office in connection with the ~~Certification certification~~ certification and annual certification process, as well as all documents relied upon in completing documents filed with the Attorney General’s Office, including invoices, calculations and documentation of sales.

(b) Unless required to retain them longer by another law or regulation, A tobacco ~~A tobacco~~ A Tobacco Product Manufacturer shall maintain all of the documents in one designated location for a minimum of five years and shall make such documents available for review, inspection, and copying upon request of the Attorney General’s Office or ~~the Board~~ CDTFA.

(c) If any Tobacco Product Manufacturer refuses or neglects to retain or make available the foregoing documents for inspection and copying within thirty (30) days of such request, the Tobacco Product Manufacturer and its Brand Families are subject to removal from the Directory until all requested documents are provided or production is waived by the Attorney General.

Note: Authority cited: Section 30165.1(o), Revenue and Taxation Code. Reference: Section 30165.1**(b) and (g)**, Revenue and Taxation Code.

§ 999.19. Records Retention by Distributors and Wholesalers and Availability for Review, Inspection, and Copying.

(a) Records Retention

A Wholesaler or Distributor of Cigarettes or tobacco products shall maintain in one designated location the following documents:

(1) Copies of all ~~written acknowledgments of receipt by the Attorney General's Office of a Tobacco Product Manufacturer's Certification (JUS-TOB1 Rev. 06/2012), stamped Certifications of Compliance (JUS-TOB3 Rev. 02/2011) or Acknowledgments of Receipt & Review (JUS-TOB5 Rev. 04/2004)~~ California Tobacco Directory approval letters, removal notices, or other California Tobacco Directory Notices provided to the Distributor or Wholesaler by a Tobacco Product Manufacturer;

(2) Copies of all ~~requests by the Distributor or Wholesaler for a copy of written acknowledgments of receipt by the Attorney General's Office of a Tobacco Product Manufacturer's Certification (JUS-TOB1 Rev. 06/2012), stamped Certifications of Compliance (JUS-TOB3 Rev. 02/2011), or Acknowledgments of Receipt & Review (JUS-TOB5 Rev. 04/2004)~~ when not provided by the Tobacco Product Manufacturer;

(3) Copies of all ~~reports by the distributor or wholesaler to the Attorney General of the failure of a Tobacco Product Manufacturer to provide copies of written acknowledgments of receipt by the Attorney General's Office of a Tobacco Product Manufacturer's Certification (JUS-TOB1 Rev. 06/2012), stamped Certification of Compliance (JUS-TOB3 Rev. 02/2011) or Acknowledgment of Receipt & Review (JUS-TOB5 Rev. 04/2004);~~

(42) All sales invoices and receipts issued by a Tobacco Product Manufacturer, Distributor, or Wholesaler, related to the sale of Cigarettes or RYO;

(53) Copies of all certifications, reports, notices and documents as identified in Revenue and Taxation Code section 30165.1, subdivisions (g)(1) and (i).

(64) All documents or communications to and from a Tobacco Product Manufacturer regarding its compliance with the Master Settlement Agreement and the Reserve Fund Statute for Cigarettes sold in California.

(75) Copies of all reports of the Cigarette excise taxes or surcharges paid by the Distributor or Wholesaler.

(b) The Distributor or Wholesaler shall maintain all of the foregoing documents in one designated location for a minimum of five (5) years and shall make such documents available for review, inspection and copying upon request of the Attorney General's Office or ~~the Board~~ CDTFA. Any Distributor or Wholesaler who refuses or neglects to retain or make available the foregoing documents for inspection and copying within thirty (30) days of such request, shall be

subject to license suspension, license revocation, and civil and criminal penalties as provided by law.

Note: Authority cited: Section 30165.1(o), Revenue and Taxation Code. Reference: Section 30165.1(b) and 30165.1(g), Revenue and Taxation Code.

§ 999.20. ~~[Repealed] More-Frequent Installment Escrow Deposits for Certain Non-Participating Manufacturers.~~

~~(a) Quarterly or More Frequent Installments and Certifications: When directed by the Attorney General, an NPM shall make quarterly or more frequent deposits into a Qualified Escrow Fund and certify compliance to the Attorney General. Quarterly deposits are due on or before the following dates: April 21, July 20, October 21, and January 21. The NPM shall instruct the financial institution where its Qualified Escrow Fund is maintained to provide quarterly or more frequent reports of all the escrow transactions, including all deposits, withdrawals, or transfers made that quarter. Where the NPM is required to make quarterly or more frequent escrow deposits, the NPM shall also complete and file a Certification of Compliance (JUS TOB3 Rev. 02/2011) and Schedule 1 (JUS TOB4 Rev. 02/2011) for each such reporting period.~~

~~(b) Under one or more of the following circumstances, an NPM shall make quarterly deposits and certifications for two years, unless otherwise directed by the Attorney General:~~

~~(1) New NPMs: The NPM did not sell Cigarettes in California in the preceding calendar year or did not make escrow deposits pursuant to the Reserve Fund Statute in the preceding calendar year;~~

~~(2) New Brand Families: The NPM lists a Brand Family on an initial, annual or supplemental Certification or other document, or sells a Brand Family in California which it did not sell in California in the preceding calendar year or did not make escrow deposits pursuant to the Reserve Fund Statute for that Brand Family;~~

~~(3) New Manufacturer: When there is a change in manufacturer (i.e., fabricator) of any brand of Cigarettes;~~

~~(4) Internet, Mail Catalog or other Delivery Sellers: The NPM advertises or sells its Cigarettes or RYO tobacco via the internet or through catalogs and ships them through the mail or other delivery service to California consumers;~~

~~(5) Failure to Timely Comply with Reserve Fund Requirements Before Establishment of California Directory or Anytime Thereafter: The NPM failed to timely comply with California's Reserve Fund Statute prior to the establishment of the Directory, or at any time thereafter;~~

~~(6) NPMs or Brand Families Previously Denied Listing or Removed from Directory: The NPM or Brand Family was previously denied listing or was removed from the Directory for any reason;~~

~~(7) Banned or Enjoined Sales: The NPM is enjoined or banned from selling any tobacco products by court order, state or federal agency ruling or determination or its Brand Family is enjoined from sale in that state by a court of that state, a state agency or a federal court;~~

~~(8) Judgment or Conviction that the NPM Engaged in Unfair Business Practice or Unfair Competition: A state or federal court has entered a judgment finding that the NPM engaged in an unfair business practice or unfair competition;~~

~~(9) Large Sales Volume: The NPM has sold more than 1,600,000 of its Cigarettes in California during any quarter.~~

~~(10) Failure to Timely Submit Forms and Other Documents: The NPM fails to submit and/or complete any required forms, documents, certification, or notices, in a timely manner and/or to the satisfaction of the Attorney General.~~

~~(11) Other: The NPM is directed to make quarterly or more frequent deposits by the Attorney General.~~

~~Note: Authority cited: Section 30165.1(h) and 30165.1(o), Revenue and Taxation Code.
Reference: Section 30165.1(g) and 30165.1(h), Revenue and Taxation Code.~~

§ 999.21. Notice of Appointment or Termination of Agent for Service of Process.

[No changes.]

§ 999.22. Duties and Defenses of California Distributors.

~~(a) Distributor Duties. Every Distributor shall complete and submit a DISTRIBUTOR ELECTRONIC MAIL REGISTRATION (JUS TOB8 Rev. 02/2004) for the purpose of receiving any notifications as may be required by Revenue and Taxation Code section 30165.1 and these regulations. Every Distributor shall also maintain, for a period of five (5) years, and make available to the Attorney General all invoices and documentation of sales and any other information relied upon in reporting to the Attorney General and as further specified in section 999.19.~~

~~(b) Distributor Defenses. In order to have the defense described in Revenue and Taxation Code section 30165.1, subdivision (i)(2), a Distributor shall, at the time of the violation;~~

~~(1) possess a copy of the Attorney General's Office most recent written acknowledgment of receipt of the Certification (JUS TOB1 Rev. 06/2012) certification required as a condition of including the Brand Family on the Directory; and~~

~~(2) have verified that the Brand Family was listed on the Directory; and~~

~~(3) have previously provided its electronic mail (“e-mail”) address to the Attorney General for the purpose of receiving notifications of exclusions or removals from the Directory as required by section 30165.1, subdivision (e)(4), of the Revenue and Taxation Code.~~

Note: Authority cited: Section 30165.1(o), Revenue and Taxation Code. Reference: Section 30165.1(e), 30165.1(g) and 30165.1(i), Revenue and Taxation Code.

§ 999.23. Applying for Relisting of Brand Families and Tobacco Product Manufacturers.

If a Tobacco Product Manufacturer or ~~and~~ its Brand Families have been removed from the Directory, the Tobacco Product Manufacturer may apply for relisting by:

(a) complying with all of the ~~Certification~~ certification requirements of 999.16, 999.17, 999.18, 999.20 and 999.21, and

(b) submitting the following documentation:

(1) Written confirmation from all Distributors to which the Tobacco Product Manufacturer's Cigarettes were sold that the Tobacco Product Manufacturer has reimbursed those Distributors for the cost to the Distributors of the Cigarettes or tobacco product to which the stamp or meter impression was affixed, or the tax paid, during the removal period;

(2) Written confirmation from the ~~escrow agent~~ Escrow Agent of the amounts held on deposit and any other account information required to enable the Attorney General to determine that all escrow deposits required pursuant to Health and Safety Code section 104557 for the Brand Family removed ~~from~~ the Directory have been deposited into a Qualified Escrow Fund; and

(3) Written confirmation that any outstanding final judgments, including interest thereon, for violations of Article 3 (commencing with section 104555) of Chapter 1 of Part 3 of Division 103 of the Health and Safety Code have been fully satisfied for the Non-Participating Manufacturer and Brand Family removed from the Directory.

Note: Authority cited: Section 30165.1(o), Revenue and Taxation Code. Reference: Section 30165.1(b), (c), (f), (g), (h) and (j), Revenue and Taxation Code.

§ 999.24. Waiver of Sovereign Immunity by Manufacturers and Importers.

(a) Every manufacturer and every importer of cigarettes ~~Cigarettes~~ for sale in California must either waive any sovereign immunity defense to enforcement by the Attorney General or the ~~Board of Equalization~~ CDTFA of Division 8.6 (commencing with section 22970) of the Business and Professions Code, sections 104555 to 104557, inclusive, of the Health and Safety Code, Part 13 (commencing with section 30001) of Division 2 of the Revenue and Taxation Code, and regulations adopted to implement those statutes, or file a surety bond conditioned upon the performance by the manufacturer or importer of all its duties and obligations under those laws and regulations. The form and manner of any such waiver of sovereign immunity and surety

bond must be acceptable to the Attorney General. If directed by the Attorney General, the manufacturer or importer shall include with its fully executed waiver a legal opinion from an attorney confirming that the person or persons executing the waiver have the requisite authority to waive the manufacturer's or importer's sovereign immunity defenses and that the waiver is effective and valid under all applicable federal, state, tribal and foreign laws.

(b) Every manufacturer and importer that may potentially assert tribal sovereign immunity defenses, or that is so directed by the Attorney General, shall complete a ~~State of California WAIVER OF TRIBAL SOVEREIGN IMMUNITY BY NATIVE AMERICAN TRIBES~~ ~~TOB9~~ in order to waive sovereign immunity defenses. Manufacturers and importers that may potentially assert tribal sovereign immunity defenses include companies where any of the following is true:

- (1) the business is owned by a Native American tribe;
- (2) the business is chartered by a Native American tribe;
- (3) the business is operated for the benefit of a Native American tribe; or
- (4) the business is an "arm" of a Native American tribe.

(c) Every manufacturer and importer that is directly owned, in whole or majority part, by a state, federal, or any other foreign or domestic governmental organization, or that is so directed by the Attorney General, shall have their government's ambassador to the United States complete a ~~State of California WAIVER OF SOVEREIGN IMMUNITY BY GOVERNMENT OWNED TRIBES~~ ~~TOB10~~.

(d) Every manufacturer and importer not described in (b) or (c) above shall complete California's ~~STANDARD OR IMPORT~~ ~~TOB15~~. This includes, but is not limited to, manufacturers and importers that:

- (1) are owned by a member or members of an Indian or native American tribe;
- (2) were formed by one or more members of a tribe;
- (3) were formed under an Indian tribal code; or
- (4) whose premises, including but not limited to, any manufacturing or storage facility of the manufacturer or its affiliate, including any importers, distributors, wholesalers, or retailers who distribute or sell cigarettes made by the manufacturer, are located on an Indian reservation or other Indian country.

(e) Every manufacturer and importer shall complete and attach a ~~CIGARETTE BRAND STYLE AUTHENTICATION INFORMATION (JUS-TOB15 Orig. 02/2011)~~, hereby incorporated by

reference, as required in section 999.29 to identify precisely the cigarettes or roll-your-own tobacco manufactured or imported and to enable the Attorney General and the Board of Equalization to verify the authenticity of the cigarettes or roll-your-own tobacco. Every Tobacco Product Manufacturer shall complete and attach a JUS-TOB8, as required in section 999.29, to identify all the Cigarettes manufactured in or imported into the United States.

Note: Authority cited: Sections 30165.1(h) and 30165.1(e), Revenue and Taxation Code.
Reference: Sections 22979(a)(3) and 22979(a)(4), Business and Professions Code; and Sections 30165.1(e)(4) and 30165.1(f)(4), Revenue and Taxation Code.

§ 999.25. Declaration of Importer Accepting Strict, Joint and Several Liability.

(a) As a condition for listing on the California ~~tobacco directory~~ Tobacco Directory, every ~~non-participating manufacturer~~ Non-Participating Manufacturer located outside the United States must submit a notarized declaration from each of its importers into the United States of any of its ~~brands~~ Brand Families that the importer accepts joint and several liability with the ~~non-participating manufacturer~~ Non-Participating Manufacturer for all escrow deposits due and for all penalties assessed in accordance with Article 3 (commencing with section 104555) of Chapter 1 of Part 3 of Division 103 of the Health and Safety Code, and for payment of all fees, costs, attorney's fees, penalties, and refunds imposed or required under section 30165.1 of the Revenue and Taxation Code, including, but not limited to, all refunds resulting from the removal of the manufacturer or any of its ~~brand families~~ Brand Families from the ~~directory~~ Directory. In the declaration, the importer shall appoint a resident registered agent for service of process in California. Finally, the ~~manufacturer~~ Non-Participating Manufacturer must affirm that it has caused every importer that will sell its cigarettes and tobacco products in this state to obtain and maintain a license as an importer pursuant to Division 8.6 (commencing with section 22970) of the Business and Professions Code.

(b) Every ~~non-participating manufacturer~~ Non-Participating Manufacturer must submit a notarized UNITED STATES IMPORTER DECLARATION ACCEPTING JOINT AND SEVERAL LIABILITY (JUS-TOB12 Rev. 02/2011), hereby incorporated by reference, JUS-TOB12, completed and signed by each of its U.S. importers that will sell the manufacturer's cigarettes and tobacco products Cigarettes in California.

(c) Every ~~non-participating manufacturer~~ Non-Participating Manufacturer must submit a notarized NOTICE OF APPOINTMENT OF REGISTERED AGENT AND REGISTERED AGENT'S STATEMENT FORM FOR IMPORTER (JUS-TOB13 Rev. 02/2011) hereby incorporated by reference JUS-TOB13, completed and signed by each of its U.S. ~~importer~~ importers that will sell its eigarettes Cigarettes in California.

(d) Every ~~non-participating manufacturer~~ Non-Participating Manufacturer must submit copies of all current licenses issued by the ~~Board of Equalization~~ CDTFA pursuant to Division 8.6 (commencing with section 22970) of the Business and Professions Code to each of its U.S. importers that sell or will sell its eigarettes and tobacco products Cigarettes in California.

Note: Authority cited: Sections 30165.1(h) and 30165.1(e), Revenue and Taxation Code.
Reference: Sections 30165.1(b)(3)(E) and 30165.1(f)(4), Revenue and Taxation Code.

§ 999.26. Surety Bonds.

(a) Newly qualified NPMs and NPMs that are elevated-risk, as set forth below, must post surety bonds pursuant to Revenue and Taxation Code section 30165.1(c)(4). Surety bonds executed by manufacturers and importers pursuant to Business and Professions Code section 22979 or Revenue and Taxation Code section 30165.1 must be issued by a surety corporation that is authorized to conduct business in this state. Business and Professions Code section 22979 requires manufacturers and importers that chose not to waive sovereign immunity defenses to post a surety bond in lieu of a waiver. ~~Newly qualified and elevated risk non-participating manufacturers must post surety bonds pursuant to Revenue and Taxation Code section 30165.1(e)(4).~~

(b) A ~~non-participating manufacturer~~ Non-Participating Manufacturer may be deemed to pose an elevated risk of non-compliance if:

(1) The ~~non-participating manufacturer~~ Non-Participating Manufacturer or any affiliate has failed to deposit the full amount due on a tobacco escrow obligation with respect to any state at any time within the past three (3) calendar years unless either of the following occur:

(A) The manufacturer did not underdeposit knowingly or recklessly and the manufacturer promptly cured the underdeposit within 180 days of notice of it; or

(B) The underdeposit or lack of deposit is the subject of a good faith dispute as documented to the satisfaction of the Attorney General and the underdeposit is cured within 180 days of entry of a final order establishing the amount of the required escrow deposit.

(2) Any state has removed the ~~non-participating manufacturer~~ Non-Participating Manufacturer or its brands or ~~brand-families~~ Brand Families or brands or ~~brand-families~~ Brand Families of an affiliate from the state's tobacco directory for noncompliance with a state tobacco escrow deposit or tobacco tax law within the past three (3) calendar years;

(3) Any state has litigation pending against, or an unsatisfied final judgment against, the ~~non-participating manufacturer~~ Non-Participating Manufacturer or any affiliate for escrow due or for penalties, fees, costs, refunds, or attorney's fees related to noncompliance with state tobacco escrow laws;

(4) The ~~non-participating manufacturer~~ Non-Participating Manufacturer sells its cigarettes or tobacco products directly to consumers via remote or other non-face-to-face means;

(5) A state or federal court has determined that the ~~non-participating manufacturer~~ Non-Participating Manufacturer has violated any tobacco tax or tobacco control law or engaged in unfair business practice or unfair competition;

(6) Any state has suspended or revoked the ~~non-participating manufacturer's~~ Non-Participating Manufacturer's license to engage in any aspect of tobacco business;

(7) Any state or federal court has determined that the ~~non-participating manufacturer~~ Non-Participating Manufacturer has failed to comply with state or federal law imposing marking, labeling, and stamping requirements or requiring information to be affixed to, or contained in, the labels, markings, or packaging; or

(8) The ~~non-participating manufacturer~~ Non-Participating Manufacturer fails to submit or complete any required forms, documents, certification, or notices, in a timely manner or, to the satisfaction of the Attorney General or the ~~State Board of Equalization~~ CDTFA.

(c) Manufacturers and importers shall post the required surety bond by using the CALIFORNIA TOBACCO MANUFACTURER AND IMPORTER SURETY BOND (JUS-TOB14 Rev. 10/2011), hereby incorporated by reference JUS-TOB14. Surety bond forms must also be signed by an attorney-in-fact or by a representative of the bonding company.

(d) Surety bonds must indicate the name of the manufacturer or importer as shown on the license issued by the ~~Board of Equalization~~ CDTFA. For a limited partnership, the names of the general partners and the name of the limited partnership must also be shown. For partnerships, the names of the partners must be shown.

(e) Surety bonds shall be posted by a corporate surety in an amount equal to the greater of fifty thousand dollars (\$50,000) or the amount of escrow the manufacturer in either its current or predecessor form was required to deposit as a result of the largest of its most recent five (5) calendar years' sales in California. The bond shall be written in favor of the State of California. The bond may be drawn upon by the Attorney General to cover unsatisfied escrow obligations, tax obligations, claims for penalties, claims for monetary damages, and any other liabilities that are subject to the licensee's claim of sovereign immunity against enforcement of the laws specified above.

Note: Authority cited: Sections 30165.1(h) and 30165.1(e), Revenue and Taxation Code; Section 11110, Government Code. Reference: Section 22979(a)(4), Business and Professions Code; and Sections 30165.1(e)(4)(B) and 30165.1(e)(4)(C)(iv), Revenue and Taxation Code.

§ 999.29. Cigarette Brand Styles Authentication Information for New Brand Styles and As Directed by the Attorney General.

(a) ~~As a condition for listing on the California tobacco directory, a tobacco product manufacturer shall complete and submit a CIGARETTE BRAND STYLE AUTHENTICATION (JUS-TOB15 Orig.02/2011) along with samples of the packaging for any new or revised, updated, or changed brand style the tobacco product manufacturer intends to be sold in California and whenever the manufacturer is directed by the Attorney General to do so. A revised, updated, or changed brand style includes, but is not limited to, any changes to the packaging, labeling, carton UPC Codes, pack UPC Codes or markings. A tobacco product manufacturer and its brand families will be~~

~~removed from the California tobacco directory if the manufacturer fails to complete and submit, as ordered by the Attorney General, a CIGARETTE BRAND STYLE AUTHENTICATION INFORMATION (JUS-TOB15 Orig. 02/2011), to the satisfaction of the Attorney General within 30 days of the request. As a condition for listing on the California Tobacco Directory, a Tobacco Product Manufacturer shall complete and submit a JUS-TOB8. Tobacco Product Manufacturers shall also complete and submit a supplemental JUS-TOB8 when any of the information in a previously submitted JUS-TOB8 is no longer accurate or complete. The supplemental JUS-TOB8 must be submitted no later than thirty (30) days after the information became inaccurate or incomplete.~~ The failure to complete and submit the form as directed by the Attorney General shall constitute a refusal to produce a document or other evidence, without good cause, under Revenue and Taxation Code section 30165.1(q)(2).

(b) ~~A manufacturer submitting a CIGARETTE BRAND STYLE AUTHENTICATION (JUS-TOB15 Orig. 02/2011)~~ Tobacco Product Manufacturer submitting a JUS-TOB8 pursuant to this rule shall also file a supplemental certification pursuant to section 999.17.

Note: Authority cited: Sections 30165.1(b) and 30165.1(e), Revenue and Taxation Code.
Reference: Sections 30165.1(g)(4) and 999.17, Revenue and Taxation Code.



CERTIFICATION FOR LISTING ON CALIFORNIA DIRECTORY (REV. & TAX. CODE, § 30165.1)

DATE OF APPLICATION: R R

INITIAL

SUPPLEMENTAL

PLEASE TYPE OR FILL OUT IN PERMANENT BLUE INK.

PART I: GENERAL BUSINESS AND OWNERSHIP INFORMATION

1. APPLICANT TOBACCO PRODUCT MANUFACTURER IDENTIFICATION.

APPLICANT:

STREET ADDRESS:

CITY: STATE: ZIP CODE:

COUNTRY:

MAILING ADDRESS IF DIFFERENT FROM ABOVE:

ADDRESS:

CITY: STATE: ZIP CODE:

COUNTRY:

PHONE NUMBER: FACSIMILE (FAX) NUMBER:

E-MAIL ADDRESS: WEBSITE ADDRESS:

NAME/TITLE OF PERSON COMPLETING CERTIFICATION:

MANUFACTURING PLANT(S) NAME AND ADDRESS IF DIFFERENT FROM ABOVE:

NAME:

ADDRESS:

CITY: STATE: ZIP CODE:

COUNTRY:

MANUFACTURING PLANT PHONE NUMBER: MANUFACTURING PLANT FACSIMILE (FAX) NUMBER:

NAME/TITLE/PHONE NUMBER OF PERSON AT PLANT IF DIFFERENT FROM ABOVE:

(ATTACH ADDITIONAL SHEET(S), IF NECESSARY, TO PROVIDE COMPLETE RESPONSE.)

PLEASE ATTACH A PHOTOGRAPH OR DIAGRAM OF YOUR MANUFACTURING FACILITY AND INDICATE ON THE PHOTOGRAPH OR DIAGRAM WHERE THE EQUIPMENT AND FACILITIES FOR MANUFACTURING (i.e., FABRICATING) THE CIGARETTES, IF ANY, ARE LOCATED.

2. THE UNDERSIGNED CERTIFIES THAT AS OF THE DATE OF THIS CERTIFICATION, THE ABOVE-MENTIONED APPLICANT IS: (INITIAL ONE)

A PARTICIPATING MEMBER ("PM"). (IF APPLICANT IS A PM, IT MAY GO DIRECTLY TO QUESTION SEVEN OF PART I.)

A NON-PARTICIPATING TOBACCO PRODUCT MANUFACTURER ("NPM") IN FULL COMPLIANCE WITH CALIFORNIA'S RESERVE FUND STATUTE (HEALTH & SAFETY CODE SECTIONS 104555-104557) AND IMPLEMENTING REGULATIONS, INCLUDING HAVING MADE ALL REQUIRED DEPOSITS INTO A QUALIFIED ESCROW FUND FOR ALL YEARS BEGINNING WITH YEAR 2000 SALES.

3. APPLICANT IS THE MANUFACTURER (i.e., FABRICATOR) OF THE BRANDS LISTED IN THIS CERTIFICATION WHICH ARE INTENDED TO BE SOLD IN THE UNITED STATES, INCLUDING CIGARETTES INTENDED TO BE SOLD IN THE UNITED STATES THROUGH AN IMPORTER.

YES

NO

CERTIFICATION FOR LISTING ON CALIFORNIA DIRECTORY (REV. & TAX. CODE, § 30165.1)

1. BRAND FAMILY IDENTIFICATION, CONT'D. (PMs COMPLETE COLUMN A; NPMs COMPLETE COLUMN A THROUGH C.)

A. BRAND FAMILY (INDICATE WITH AN ASTERISK (*) THOSE BRANDS THAT WILL NOT BE SOLD IN APPLICATION YEAR)	B. UNITS SOLD IN PRECEDING CALENDAR YEAR	C. MANUFACTURER OF BRANDS LISTED (INCLUDE COMPLETE ADDRESS INFORMATION)

ATTACH ADDITIONAL SHEET(S), AS NECESSARY, TO PROVIDE A COMPLETE RESPONSE.

ATTACH SAMPLES OF THE ACTUAL PACKAGING AND LABELING OF CARTONS AND PACKS FOR EACH BRAND STYLE OF CIGARETTES THAT APPLICANT INTENDS TO SELL IN CALIFORNIA. ALSO SUBMIT, ON CD OR DVD, A COLOR PHOTOGRAPH IN ADOBE 6.0 (PDF) SOFTWARE, OF THE PACKAGING AND LABELING. FOR EACH BRAND FAMILY, ATTACH COPIES OF YOUR WRITTEN CERTIFICATION OF COMPLIANCE WITH THE CALIFORNIA CIGARETTE FIRE SAFETY AND FIREFIGHTER PROTECTION ACT, WHICH YOU FILED WITH THE STATE FIRE MARSHAL. (HEALTH & SAF. CODE, § 14951, SUBD. (a).) FINALLY, SUBMIT A COMPLETED BRAND STYLE AUTHENTICATION INFORMATION FORM (JUS-TOB15) FOR EACH BRAND STYLE.

2. TRADEMARK HOLDER(S). (IF APPLICANT IS A PM, IT MAY SKIP QUESTION 2 AND GO DIRECTLY TO DECLARATION, ACKNOWLEDGEMENT AND SIGNATURE PAGE 12.) PROVIDE THE NAME, ADDRESS AND PHONE NUMBER OF THE TRADEMARK HOLDER(S) OF EACH BRAND LISTED ABOVE.

BRAND	TRADEMARK HOLDER AND CONTACT PERSON	PHYSICAL ADDRESS	PHONE

ATTACH ADDITIONAL SHEET(S), AS NECESSARY, TO PROVIDE A COMPLETE RESPONSE.

PART III: ADDITIONAL BUSINESS INFORMATION

1. ATTACH ORGANIZATIONAL DOCUMENTS (SEE INSTRUCTIONS FOR LIST OF DOCUMENTS REQUIRED BY THIS QUESTION).

2. COMPANY OFFICERS AND OWNERS.

COMPLETE THE TABLE BY LISTING ALL COMPANY OFFICERS AND COMPANY OWNERS (ALL PERSONS WITH AN EQUITY INTEREST OF 10% OR MORE IN APPLICANT COMPANY). ATTACH ADDITIONAL SHEET(S), AS NEEDED, TO PROVIDE A COMPLETE RESPONSE.

1. CHECK APPROPRIATE TITLE	<input type="checkbox"/> PRESIDENT <input type="checkbox"/> PARTNER OTHER _____	<input type="checkbox"/> VICE PRES. <input type="checkbox"/> PARTNER OTHER _____	<input type="checkbox"/> SECRETARY <input type="checkbox"/> PARTNER OTHER _____	<input type="checkbox"/> TREASURER <input type="checkbox"/> PARTNER OTHER _____
2. FULL NAME (first, mid, last)				
3. STREET ADDRESS				
4. TELEPHONE# FACSIMILE#				
5. DATE# PLACE OF BIRTH				
6. E-MAIL ADDRESS				

CERTIFICATION FOR LISTING ON CALIFORNIA DIRECTORY (REV. & TAX. CODE, § 30165.1)

3. AFFILIATES INFORMATION (SEE INSTRUCTIONS FOR FURTHER INFORMATION).
ATTACH ADDITIONAL SHEET(S), AS NECESSARY, TO PROVIDE A COMPLETE RESPONSE.

BRAND FAMILY	AFFILIATE: NAME	TYPE OF BUSINESS	AFFILIATE: STREET ADDRESS

4. APPLICANT INFORMATION.

PLEASE INDICATE WHETHER THE FOLLOWING STATEMENTS DESCRIBE APPLICANT BY CHECKING EITHER YES OR NO AFTER THE STATEMENT.

- a. APPLICANT SOLD CIGARETTES IN CALIFORNIA IN THE PRECEDING CALENDAR YEAR: YES NO
- b. APPLICANT MADE ESCROW DEPOSITS PURSUANT TO CALIFORNIA'S RESERVE FUND STATUTE (HEALTH & SAFETY CODE, SECTIONS 104555-104557) IN THE PRECEDING YEAR: YES NO
- c. APPLICANT SOLD IN CALIFORNIA IN THE PRECEDING CALENDAR YEAR ONE OR MORE OF THE BRAND FAMILIES LISTED IN THIS CERTIFICATION: YES NO
- d. APPLICANT MADE ESCROW DEPOSITS IN THE PRECEDING CALENDAR YEAR PURSUANT TO CALIFORNIA'S RESERVE FUND STATUTE FOR ONE OR MORE OF THE BRAND FAMILIES LISTED IN THIS CERTIFICATION: YES NO
- e. THERE HAS BEEN A CHANGE IN MANUFACTURER (i.e., FABRICATOR) FOR ONE OR MORE OF THE BRAND FAMILIES LISTED IN THIS CERTIFICATION WITHIN THE PAST TWO CALENDAR YEARS: YES NO
- f. APPLICANT ADVERTISES OR SELLS CIGARETTES VIA THE INTERNET OR IN CATALOGS AND USES THE MAIL OR OTHER DELIVERY SERVICE TO DELIVER CIGARETTES TO CALIFORNIA CONSUMERS: YES NO
- g. APPLICANT FAILED TO TIMELY COMPLY WITH THE RESERVE FUND STATUTE PRIOR TO THE ESTABLISHMENT OF THE DIRECTORY OR AT ANY TIME THEREAFTER: YES NO
- h. APPLICANT OR ONE OF ITS BRAND FAMILIES LISTED IN THIS CERTIFICATION WAS PREVIOUSLY DENIED LISTING ON ANY STATE'S TOBACCO DIRECTORY OR WAS REMOVED FROM THE DIRECTORY: YES NO
- i. APPLICANT IS ENJOINED OR BANNED FROM SELLING ANY CIGARETTES IN ANY STATE BY COURT ORDER, STATE OR FEDERAL AGENCY RULING OR DETERMINATION: YES NO
- j. A BRAND FAMILY FORMERLY SOLD BY APPLICANT OR A BRAND FAMILY THAT APPLICANT INTENDED TO SELL IS ENJOINED FROM SALE BY ANY STATE COURT, STATE AGENCY OR A FEDERAL COURT: YES NO
- k. A STATE OR FEDERAL COURT HAS ENTERED A JUDGMENT FINDING THAT APPLICANT ENGAGED IN AN UNFAIR BUSINESS PRACTICE OR UNFAIR COMPETITION RELATING TO THE SALE OF TOBACCO PRODUCTS: YES NO
- l. APPLICANT SOLD MORE THAN 1,600,000 CIGARETTES IN CALIFORNIA DURING ANY QUARTER YEAR AFTER JANUARY 1, 2000: YES NO
- m. APPLICANT FAILED TO TIMELY FILE ANY COMPLETED FORM OR DOCUMENT REQUIRED BY THE RESERVE FUND STATUTE OR REVENUE AND TAXATION CODE SECTION 30165.1 AND IMPLEMENTING REGULATIONS: YES NO

CERTIFICATION FOR LISTING ON CALIFORNIA DIRECTORY (REV. & TAX. CODE, § 30165.1)

PART IV: MARKETING AND DISTRIBUTION INFORMATION

1. TOBACCO PRODUCTS RECLASSIFIED AS CIGARETTE OR RYO TOBACCO.

LIST ALL TOBACCO PRODUCTS SOLD BY APPLICANT THAT HAVE BEEN RECLASSIFIED WITHIN THE LAST TWO YEARS AS CIGARETTES OR AS ROLL-YOUR-OWN (RYO) TOBACCO BY A FEDERAL AGENCY, STATE OR LOCAL GOVERNMENT.

BRAND NAME OF RECLASSIFIED TOBACCO PRODUCT	NAME OF FEDERAL, STATE OR LOCAL GOVERNMENTAL ENTITY THAT RECLASSIFIED THE TOBACCO PRODUCT AS A CIGARETTE OR RYO TOBACCO	GOVERNMENT ENTITY'S STREET ADDRESS	DATE OF RECLASSIFICATION

ATTACH ADDITIONAL SHEET(S), AS NECESSARY, TO PROVIDE A COMPLETE RESPONSE.

2. DISTRIBUTORS, WHOLESALERS AND RETAILERS.

FOR EACH BRAND THAT APPLICANT INTENDS TO SELL, LIST THE NAME AND ADDRESS OF EVERY CALIFORNIA DISTRIBUTOR, WHOLESALER, OR RETAILER WHICH PURCHASED OR HANDLED TEN PERCENT OR MORE OF APPLICANT'S GROSS CIGARETTE SALES FOR THAT BRAND IN CALIFORNIA IN THE LAST CALENDAR YEAR.

DISTRIBUTORS:

BRAND FAMILY	DISTRIBUTOR	STREET ADDRESS	PHONE NUMBER

ATTACH ADDITIONAL SHEET(S), AS NECESSARY, TO PROVIDE A COMPLETE RESPONSE.

WHOLESALERS:

BRAND FAMILY	WHOLESALER	STREET ADDRESS	PHONE NUMBER

ATTACH ADDITIONAL SHEET(S), AS NECESSARY, TO PROVIDE A COMPLETE RESPONSE.

CERTIFICATION FOR LISTING ON CALIFORNIA DIRECTORY (REV. & TAX. CODE, § 30165.1)

RETAILERS:

BRAND FAMILY	RETAILER	STREET ADDRESS	PHONE NUMBER

ATTACH ADDITIONAL SHEET(S), AS NECESSARY, TO PROVIDE A COMPLETE RESPONSE.

3. AGREEMENTS WITH PARTICIPATING MANUFACTURERS. (SEE INSTRUCTIONS)

BRAND FAMILY	PARTICIPATING MANUFACTURER	STREET ADDRESS	PHONE NUMBER

NATURE OF AGREEMENT(S):

ATTACH ADDITIONAL SHEET(S), AS NECESSARY, TO PROVIDE A COMPLETE RESPONSE.

4. AGREEMENTS REGARDING COMPLIANCE WITH THE MSA. (SEE INSTRUCTIONS)

BRAND FAMILY	NAME	STREET ADDRESS

ATTACH ADDITIONAL SHEET(S), AS NECESSARY, TO PROVIDE A COMPLETE RESPONSE.

CERTIFICATION FOR LISTING ON CALIFORNIA DIRECTORY (REV. & TAX. CODE, § 30165.1)

5. AGREEMENTS REGARDING COMPLIANCE WITH THE RESERVE FUND STATUTE. (SEE INSTRUCTIONS)

BRAND FAMILY	NAME	STREET ADDRESS

ATTACH ADDITIONAL SHEET(S), AS NECESSARY, TO PROVIDE A COMPLETE RESPONSE.
IF APPLICANT IS A PM, IT MAY GO DIRECTLY TO PART V, QUESTION 5, ON PAGE 8.

PART V: MARKETING AND COMPLIANCE INFORMATION

1. MANUFACTURER(S).

FOR EACH BRAND FAMILY, LIST THE NAME AND ADDRESS OF THE MANUFACTURER (i.e., FABRICATOR) OF THE CIGARETTES, IF OTHER THAN APPLICANT. INCLUDE ALL COMPANY NAMES AND ADDRESSES USED BY THE MANUFACTURER(S) IN MAKING CIGARETTES FOR SALE IN THE UNITED STATES.

BRAND FAMILY	MANUFACTURER (i.e., FABRICATOR)	STREET ADDRESS

ATTACH ADDITIONAL SHEET(S), AS NECESSARY, TO PROVIDE A COMPLETE RESPONSE.

2. HEALTH WARNING ROTATION PLAN.

FOR EACH BRAND FAMILY, LIST THE NAME AND ADDRESS OF THE ENTITY WHICH FILED A CIGARETTE HEALTH WARNING ROTATION PLAN WITH THE FEDERAL TRADE COMMISSION BEFORE THE CIGARETTES WERE DISTRIBUTED INTO THE UNITED STATES.

BRAND	NAME OF FILER	STREET ADDRESS

FOR EACH BRAND, ATTACH THE FEDERAL TRADE COMMISSION'S WRITTEN APPROVAL OF APPLICANT'S ANNUAL CIGARETTE HEALTH WARNING ROTATION PLAN. ATTACH ADDITIONAL SHEET(S), AS NECESSARY, TO PROVIDE A COMPLETE RESPONSE.

CERTIFICATION FOR LISTING ON CALIFORNIA DIRECTORY (REV. & TAX. CODE, § 30165.1)

3. INGREDIENT REPORTING.

FOR EACH BRAND FAMILY, LIST THE NAME AND ADDRESS OF THE ENTITY WHICH SUBMITTED THE INGREDIENT REPORTING INFORMATION TO THE U.S. SECRETARY OF HEALTH AND HUMAN SERVICES AS REQUIRED BY THE FEDERAL CIGARETTE LABELING AND ADVERTISING ACT.

BRAND	SUBMITTER	STREET ADDRESS

ATTACH COPIES OF ALL CERTIFICATES OF COMPLIANCE RECEIVED FROM THE U.S. HEALTH AND HUMAN SERVICES FOR APPLICANT'S ANNUAL INGREDIENT REPORTING REQUIRED BY THE FEDERAL CIGARETTE LABELING AND ADVERTISING ACT. (15 U.S.C. § 1335A). ATTACH ADDITIONAL SHEET(S), AS NECESSARY, TO PROVIDE A COMPLETE RESPONSE.

4. CIGARETTE PACKAGING.

FOR EACH BRAND FAMILY, LIST THE NAME AND ADDRESS OF THE PERSON, COMPANY, OR ENTITY THAT PLACED THE CIGARETTES INTO PACKAGES WITH THE U.S. SURGEON GENERAL'S WARNINGS.

BRAND	PACKAGER	STREET ADDRESS

ATTACH ADDITIONAL SHEET(S), AS NECESSARY, TO PROVIDE A COMPLETE RESPONSE.

5. INTERNET OR MAIL ORDER SALES. (SEE INSTRUCTIONS)

a. WEBSITES:

b. PHYSICAL ADDRESS:

c. TOTAL SALES IN CALIFORNIA FOR THE PREVIOUS YEAR:

ATTACH ADDITIONAL SHEET(S), AS NECESSARY, TO PROVIDE A COMPLETE RESPONSE.
(ATTACH COPIES OF THE JENKINS ACT REPORTS FILED WITH THE CALIFORNIA BOARD OF EQUALIZATION, AS SPECIFIED IN THE INSTRUCTIONS.)
IF APPLICANT IS A PM, IT MAY GO DIRECTLY TO DECLARATION ACKNOWLEDGMENT AND SIGNATURE ON PAGE 11.

CERTIFICATION FOR LISTING ON CALIFORNIA DIRECTORY (REV. & TAX. CODE, § 30165.1)

PART VI: DISCLOSURE OF ENFORCEMENT ACTIONS AND PRIOR DETERMINATIONS AFFECTING SALES TO DISTRIBUTORS

1. ENFORCEMENT ACTIONS BANNING OR ENJOINING SALES.

HAS APPLICANT OR ANY PERSON OR AFFILIATE LISTED IN APPLICANT'S RESPONSES TO PART II, QUESTION 2, AND PART III, QUESTIONS 2, 3, AND 4, HAD ANY OF ITS CIGARETTES BANNED OR ENJOINED FROM SALE BY ANY STATE OR FEDERAL COURT OR ADMINISTRATIVE AGENCY WITHIN THE U.S. JURISDICTION? FOR EVERY SUCH ACTION BANNING OR ENJOINING SALES, LIST:

- (a) THE BRAND FAMILY (IES) BANNED AND/OR ENJOINED;
- (b) THE GOVERNMENTAL ENTITY (FEDERAL, STATE, LOCAL OR FOREIGN) OR PRIVATE PLAINTIFF BRINGING THE ACTION;
- (c) THE CASE NUMBER; AND
- (d) THE NAME AND ADDRESS OF THE GOVERNMENT ATTORNEY OR OFFICIAL OR PRIVATE PLAINTIFF BRINGING THE ACTION.

YES, THE DETAILS OF EACH OCCURANCE ARE ATTACHED TO THIS CERTIFICATION

NOT APPLICABLE

2. DENIALS, SUSPENSIONS, OR REVOCATIONS OF PERMITS OR LICENSES.

HAS APPLICANT OR ANY PERSON OR AFFILIATE LISTED IN APPLICANT'S RESPONSES TO PART II, QUESTION 2, AND PART III, QUESTIONS 2, 3, AND 4, BEEN DENIED A PERMIT, LICENSE, OR ANY OTHER AUTHORIZATION TO ENGAGE IN ANY BUSINESS RELATING TO THE SALE OF CIGARETTES BY ANY GOVERNMENT ENTITY (FEDERAL, STATE, LOCAL OR FOREIGN) OR HAD SUCH PERMIT, LICENSE OR OTHER AUTHORIZATION REVOKED, SUSPENDED, OR OTHERWISE TERMINATED? FOR EVERY SUCH DENIAL, SUSPENSION OR REVOCATION OF A PERMIT, LICENSE OR OTHER AUTHORIZATION, LIST:

- (a) THE NAME OF THE APPLICANT OR OTHER PERSON OR AFFILIATE THAT HAD SUCH PERMIT, LICENSE OR OTHER AUTHORIZATION REVOKED, SUSPENDED OR OTHERWISE TERMINATED;
- (b) THE GOVERNMENTAL ENTITY (FEDERAL, STATE, LOCAL OR FOREIGN) THAT DENIED, SUSPENDED, OR REVOKED SUCH PERMIT, LICENSE, OR OTHER AUTHORIZATION;
- (c) THE CASE NUMBER, IF ANY; AND
- (d) THE NAME AND ADDRESS OF THE GOVERNMENT ATTORNEY OR OFFICIAL OR PRIVATE PLAINTIFF BRINGING THE ACTION.

YES, THE DETAILS OF EACH OCCURANCE ARE ATTACHED TO THIS CERTIFICATION

NOT APPLICABLE

3. CONVICTIONS.

HAS APPLICANT OR ANY PERSON OR AFFILIATE LISTED IN APPLICANT'S RESPONSES TO PART II, QUESTION 2, AND PART III, QUESTIONS 2, 3, AND 4, BEEN CONVICTED OF ANY CRIME UNDER FEDERAL, STATE OR FOREIGN LAWS IN CONNECTION WITH THE SALE OF CIGARETTES? FOR EVERY SUCH CONVICTION, LIST:

- (a) THE NAME OF THE APPLICANT OR OTHER PERSON OR AFFILIATE CONVICTED;
- (b) THE GOVERNMENTAL ENTITY (FEDERAL, STATE, LOCAL OR FOREIGN) THAT PROSECUTED APPLICANT OR OTHER PERSON OR AFFILIATE;
- (c) THE CASE NUMBER; AND
- (d) THE NAME AND ADDRESS OF THE GOVERNMENT ATTORNEY OR OFFICIAL THAT PROSECUTED APPLICANT OR OTHER PERSON OR AFFILIATE.

YES, THE DETAILS OF EACH OCCURANCE ARE ATTACHED TO THIS CERTIFICATION

NOT APPLICABLE

4. DENIAL OF LISTING.

HAS APPLICANT OR ANY PERSON OR AFFILIATE LISTED IN APPLICANT'S RESPONSES TO PART II, QUESTION 2, AND PART III, QUESTIONS 2, 3, AND 4, BEEN DENIED LISTING ON ANY STATE DIRECTORY, WHICH IS SIMILAR TO THE SUBJECT OF THIS CERTIFICATION? FOR EVERY SUCH DENIAL, LIST:

- (a) THE NAME OF THE APPLICANT OR OTHER PERSON OR AFFILIATE DENIED LISTING ON A STATE DIRECTORY;
- (b) THE TOBACCO PRODUCT MANUFACTURER AND/OR BRAND FAMILY (IES) DENIED LISTING; AND
- (c) THE STATE WHICH DENIED LISTING.

YES, THE DETAILS OF EACH OCCURANCE ARE ATTACHED TO THIS CERTIFICATION

NOT APPLICABLE

5. RESERVE FUND STATUTE COMPLIANCE.

HAS ANY PERSON LISTED IN APPLICANT'S RESPONSES TO PART II, QUESTION 2, AND PART III, QUESTIONS 2, 3, AND 4, BEEN INVOLVED AS AN OFFICER OR OWNER OF ANY OTHER TOBACCO COMPANY OR AFFILIATE WHICH HAS NOT MADE ITS ESCROW DEPOSITS AS A NONPARTICIPATING MANUFACTURER UNDER A STATE RESERVE FUND STATUTE? FOR EVERY SUCH OCCURRENCE, LIST:

- (a) THE NAME OF THE APPLICANT OR OTHER PERSON OR AFFILIATE WHICH HAS NOT SATISFIED ITS NPM RESERVE FUND OBLIGATIONS;
- (b) THE BRAND FAMILIES FOR WHICH THERE WAS A FAILURE TO COMPLY; AND
- (c) THE AMOUNTS OF ANY ESCROW DEPOSITS THAT ARE STILL OWED.

YES, THE DETAILS OF EACH OCCURANCE ARE ATTACHED TO THIS CERTIFICATION

NOT APPLICABLE

**CERTIFICATION FOR LISTING ON CALIFORNIA
DIRECTORY (REV. & TAX. CODE, § 30165.1)**

PART VII: IMPORTED CIGARETTES - DOCUMENTATION & VERIFICATION

1. U.S. CUSTOMS DOCUMENTS.

IF THE CIGARETTES APPLICANT SELLS OR INTENDS TO SELL ARE NOT MADE IN THE UNITED STATES, PROVIDE THE DOCUMENTS LISTED IN A-C:

- a. A COPY OF THE SWORN STATEMENT(S) OF THE ORIGINAL MANUFACTURER THAT IT WILL TIMELY SUBMIT INGREDIENTS TO THE SECRETARY OF HEALTH AND HUMAN SERVICES AS REQUIRED BY 19 USC § 1681A(C)(1).
- b. A COPY OF THE IMPORTER'S CERTIFICATE(S) UNDER PENALTY OF PERJURY AS REQUIRED BY 19 USC § 1681A(C)(2) REGARDING THE PRECISE FORMAT OF WARNINGS AND THE ROTATION PLAN FOR HEALTH WARNINGS.
- c. A COPY OF THE TRADEMARK HOLDER'S CERTIFICATE(S) UNDER PENALTY OF PERJURY THAT IT HAS NOT WITHDRAWN CONSENT TO IMPORT INTO THE UNITED STATES AS REQUIRED BY 19 USC § 1681A(C)(3)(A) OR A COPY OF THE IMPORTER'S CERTIFICATE(S) UNDER PENALTY OF PERJURY THAT THE TRADEMARK OWNER HAS NOT WITHDRAWN CONSENT TO IMPORT INTO THE UNITED STATES AS REQUIRED BY 19 USC § 1681A(C)(3)(B).

2. SUBMIT A COMPLETED UNITED STATES IMPORTER ACCEPTING JOINT AND SEVERAL LIABILITY FORM (JUS-TOB12).

3. SUBMIT A COMPLETED NOTICE OF APPOINTMENT OF REGISTERED AGENT AND REGISTERED AGENT'S STATEMENT FORM FOR IMPORTER (JUS-TOB13).

PART VIII: NPM APPLICANT CERTIFICATION

1. AGENT FOR SERVICE OF PROCESS.

- a. IS APPLICANT DOMICILED IN THE STATE OF CALIFORNIA? YES NO
- b. IS APPLICANT A NON-RESIDENT OR FOREIGN NPM THAT HAS REGISTERED TO DO BUSINESS IN CALIFORNIA AS A FOREIGN CORPORATION OR BUSINESS ENTITY? YES NO
- c. IF APPLICANT ANSWERED "NO" TO QUESTIONS "A" AND "B" ABOVE, APPLICANT MUST APPOINT A RESIDENT AGENT FOR SERVICE OF PROCESS BY SUBMITTING A COMPLETED NOTICE OF APPOINTMENT OF REGISTERED AGENT AND REGISTERED AGENT'S STATEMENT (JUS-TOB2). YES NO

2. QUALIFIED ESCROW FUND-FINANCIAL INSTITUTION.

APPLICANT CERTIFIES THAT OF THE DATE OF THIS CERTIFICATION, APPLICANT:

- a. HAS ESTABLISHED AND CONTINUES TO MAINTAIN A QUALIFIED ESCROW FUND. YES NO
- b. HAS EXECUTED A QUALIFIED ESCROW AGREEMENT THAT HAS BEEN REVIEWED AND APPROVED BY THE ATTORNEY GENERAL FOR THE STATE OF CALIFORNIA AND THAT GOVERNS THAT QUALIFIED ESCROW FUND FOR THE STATE OF CALIFORNIA. YES NO

(NOTE: THE NPM MUST CERTIFY SATISFACTION OF BOTH OF THE ABOVE-REFERENCED REQUIREMENTS REGARDING THE QUALIFIED ESCROW FUND TO BE ELIGIBLE FOR THE DIRECTORY. A QUALIFIED ESCROW FUND IS CREATED ONLY BY USING THE CALIFORNIA MODEL ESCROW AGREEMENT (JUS-TOB6). (11 CAL. CODE REGS. § 999.13.) CALIFORNIA'S MODEL ESCROW AGREEMENT IS AVAILABLE ON THE ATTORNEY GENERAL'S WEBSITE AT <http://caag.state.ca.us/tobacco>.

3. QUALIFIED ESCROW FUND DEPOSIT/WITHDRAWAL HISTORY FOR CALIFORNIA.

DATE	DEPOSIT	WITHDRAWAL	BALANCE

ATTACH ADDITIONAL SHEET(S), AS NECESSARY, TO PROVIDE A COMPLETE RESPONSE.

**NOTE: THIS CERTIFICATION WILL NOT BE PROCESSED OR
CONSIDERED UNTIL ALL THE REQUIRED DOCUMENTS ARE SUBMITTED.**

DECLARATION, ACKNOWLEDGMENT AND SIGNATURE

UNDER PENALTY OF CRIMINAL PROSECUTION UNDER THE LAWS OF CALIFORNIA, I DECLARE AND ACKNOWLEDGE THAT:

1. I HAVE READ THE INSTRUCTIONS FOR THIS CERTIFICATION FOR LISTING ON CALIFORNIA DIRECTORY.
2. I UNDERSTAND THAT THE ATTORNEY GENERAL MAY REQUIRE ADDITIONAL INFORMATION AND/OR DOCUMENTATION TO DETERMINE IF APPLICANT IS QUALIFIED FOR LISTING ON THE CALIFORNIA DIRECTORY.
3. APPLICANT WILL IMMEDIATELY NOTIFY THE TOBACCO LITIGATION AND ENFORCEMENT SECTION IN THE ATTORNEY GENERAL'S OFFICE (OFFICE OF THE ATTORNEY GENERAL FOR THE STATE OF CALIFORNIA, TOBACCO LITIGATION ENFORCEMENT SECTION, P.O. BOX 944255, SACRAMENTO, CA 94244-2550) IF ANY INFORMATION ON THIS CERTIFICATION CHANGES, BEFORE THE ATTORNEY GENERAL APPROVES THE CERTIFICATION.
4. I ACKNOWLEDGE THAT TITLE 11, CALIFORNIA CODE OF REGULATIONS SECTION 999.17, REQUIRES EVERY APPLICANT TO SUBMIT A SUPPLEMENTAL CERTIFICATION WHEN INFORMATION IN THIS CERTIFICATION IS NO LONGER ACCURATE AND COMPLETE. THE SUPPLEMENTAL CERTIFICATION MUST BE SUBMITTED NO LATER THAN THIRTY (30) DAYS AFTER THE INFORMATION HAS BECOME INACCURATE OR INCOMPLETE.
5. I ACKNOWLEDGE THAT BUSINESS AND PROFESSIONS CODE SECTION 22980.1 PROHIBITS A MANUFACTURER, DISTRIBUTOR OR WHOLESALER FROM SELLING CIGARETTES FOR RESALE IN CALIFORNIA TO ANY PERSON WHO IS NOT LICENSED BY THE CALIFORNIA BOARD OF EQUALIZATION OR WHOSE LICENSE HAS BEEN SUSPENDED OR REVOKED. SECTION 22980.1 ALSO PROHIBITS IMPORTERS, DISTRIBUTORS, AND WHOLESALERS FROM PURCHASING CIGARETTES FROM A MANUFACTURER THAT IS NOT SO LICENSED.
6. I ACKNOWLEDGE THAT BUSINESS AND PROFESSIONS CODE SECTION 22979(A)(3) REQUIRES EVERY MANUFACTURER AND IMPORTER TO CONSENT TO THE JURISDICTION OF THE CALIFORNIA COURTS FOR ENFORCEMENT OF THE CALIFORNIA CIGARETTE AND TOBACCO PRODUCTS LICENSING ACT OF 2003 (DIVISION 8.6 OF THE BUSINESS AND PROFESSIONS CODE).
7. CALIFORNIA REGULATIONS REQUIRE THAT THIS CERTIFICATION BE SIGNED BY A QUALIFIED COMPANY OFFICER OR OTHER SUCH INDIVIDUAL AUTHORIZED TO BIND THE APPLICANT COMPANY. MY POSITION WITH THE COMPANY AND MY ACTUAL AUTHORITY TO CERTIFY ON BEHALF OF APPLICANT MEETS THE FOREGOING REQUIREMENTS.
8. I HAVE EXAMINED THIS CERTIFICATION, INCLUDING ATTACHMENTS AND SUPPORTING DOCUMENTS AND, TO THE BEST OF MY KNOWLEDGE AND BELIEF, THIS CERTIFICATION, INCLUDING ATTACHMENTS AND SUPPORTING DOCUMENTS, IS TRUE, CORRECT, AND COMPLETE.

NAME OF AUTHORIZED OFFICER: _____

TITLE: _____

EMAIL ADDRESS: _____

TELEPHONE: _____

SIGNATURE OF AUTHORIZED OFFICER: _____ DATE: _____

STATE OF _____)

COUNTY OF _____)

COUNTRY OF _____)

ON _____ R BEFORE ME, _____ PERSONALLY APPEARED _____

PERSONALLY KNOWN TO ME (OR PROVED TO ME ON THE BASIS OF SATISFACTORY EVIDENCE) TO BE THE PERSON(S) WHOSE NAME(S) IS/ARE SUBSCRIBED TO THE WITHIN INSTRUMENT AND ACKNOWLEDGED TO ME THAT HE/SHE/THEY EXECUTED THE SAME IN HIS/HER/THEIR AUTHORIZED CAPACITY(IES), AND THAT BY HIS/HER/THEIR SIGNATURE(S) ON THE INSTRUMENT THE PERSON(S), OR THE ENTITY UPON BEHALF OF WHICH THE PERSON(S) ACTED, EXECUTED THE INSTRUMENT.

WITNESS MY HAND AND OFFICIAL SEAL.

SIGNATURE: _____

MY COMMISSION EXPIRES ON: _____

THIS CERTIFICATION MUST BE FILED WITH THE ATTORNEY GENERAL'S OFFICE:

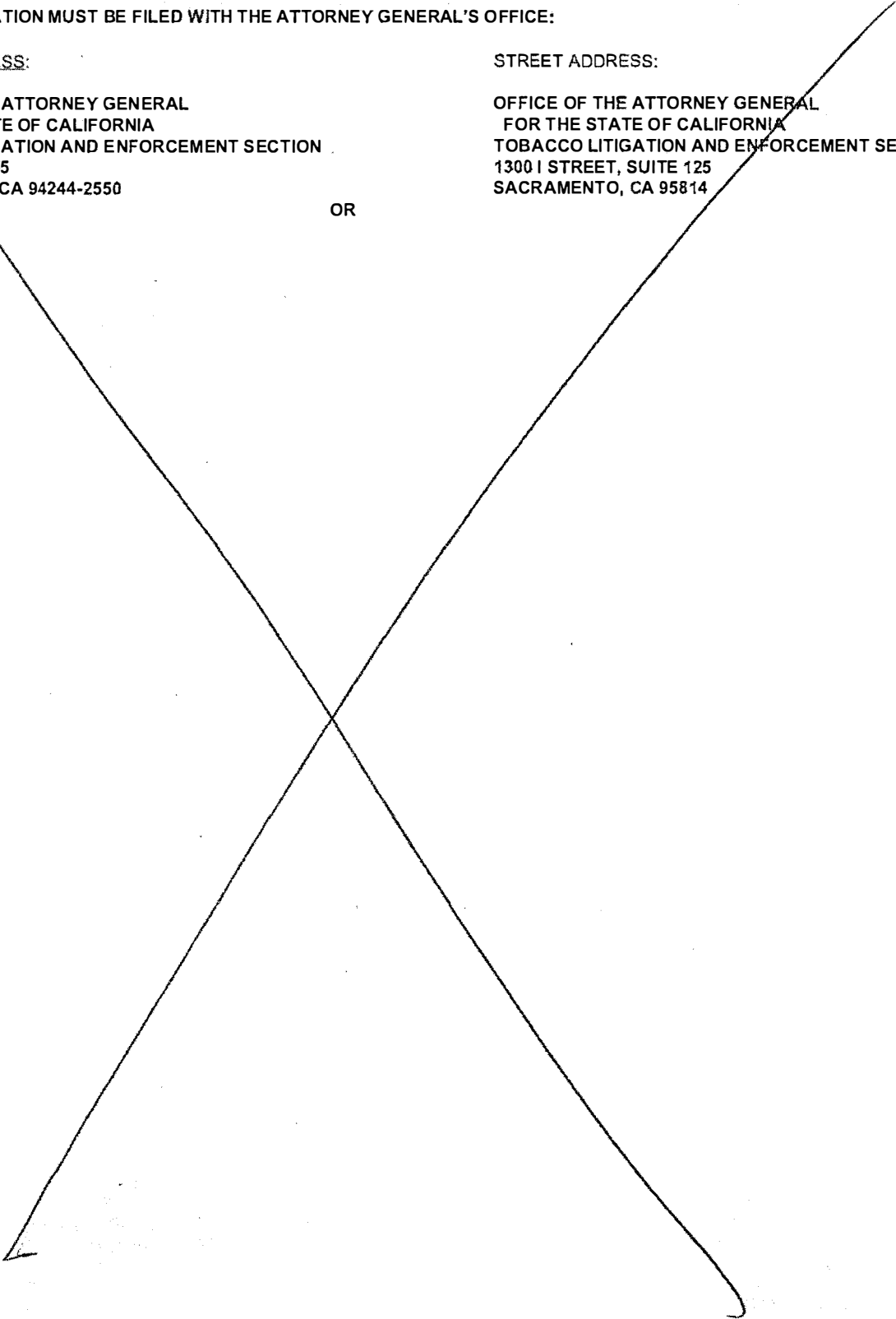
MAILING ADDRESS:

OFFICE OF THE ATTORNEY GENERAL
FOR THE STATE OF CALIFORNIA
TOBACCO LITIGATION AND ENFORCEMENT SECTION
P. O. BOX 944255
SACRAMENTO, CA 94244-2550

STREET ADDRESS:

OFFICE OF THE ATTORNEY GENERAL
FOR THE STATE OF CALIFORNIA
TOBACCO LITIGATION AND ENFORCEMENT SECTION
1300 I STREET, SUITE 125
SACRAMENTO, CA 95814

OR



CERTIFICATION FOR LISTING ON CALIFORNIA DIRECTORY (REV. & TAX. CODE, § 30165.1)



GENERAL INSTRUCTIONS

Who is required to file this Certification (JUS-TOB1)?

Tobacco product manufacturers whose cigarettes (as defined in subdivision (d) of section 104556 of the Health and Safety Code) are sold in California, whether directly or through any distributor, retailer, or similar intermediary, are required to complete and file this form (JUS-TOB1).

This certification is in addition to the Nonparticipating Manufacturer ("NPM") Certification of Compliance (JUS-TOB3) required by California's Reserve Fund Statute (Health and Safety Code sections 104555-104557) and implementing regulations (California Code of Regulations, Title 11, sections 999.10-999.14).

The answers provided in this certification, when completed, must be reviewed, and signed by an officer with the authority to bind the applicant company. ("Applicant")

When is this Certification Due?

Initial/Annual Certifications: Every tobacco product manufacturer currently selling cigarettes in California must file a certification (JUS-TOB1) no later than April 30, 2004. After April 30, 2004, tobacco product manufacturers which intend to sell cigarettes in California shall file a certification and qualify for listing on the directory prior to any sales in California. Tobacco product manufacturers listed on the directory must file this form on or before April 30th each year.

Supplemental Certifications: In completing a supplemental certification, applicant must check the "supplemental" box at the top of page one, enter only the new or changed information, then sign and date the supplemental certification form. A tobacco product manufacturer shall file a supplemental certification (JUS-TOB1) no later than thirty days prior to any change in a fabricator for any brand family or any addition to or modification of its brand families by executing and delivering the supplemental certification to the Attorney General. In all other circumstances in which information provided on the certification becomes inaccurate, a supplemental certification must be filed within thirty (30) days after the information becomes inaccurate.

Where must this certification be filed?

This certification must be filed with the Attorney General's Office:

Mailing Address

Or

Street Address

**Office of the Attorney General
for the State of California
Tobacco Litigation & Enforcement Section
P.O. Box 944255
Sacramento, CA 94244-2550**

**Office of the Attorney General
for the State of California
Tobacco Litigation & Enforcement Section
1300 I Street, Suite 125
Sacramento, CA 95814**

Definitions:

- (a) "Affiliate" means a person who directly or indirectly owns or controls, is owned or controlled by, or is under common ownership or control with, another person, as defined in subdivision (b) of section 104556 of the Health and Safety Code.
- (b) "Brand family" means all styles of cigarettes sold under the same trademark and differentiated from one another by means of additional modifiers, including, but not limited to, "menthol," and includes any brand name, alone or in conjunction with any other word, trademark, logo, symbol, motto, selling message, recognizable pattern of colors, or any other indicia of product identification identical or similar to, or identifiable with, a previously known brand of cigarettes.
- (c) "Cigarette" has the same meaning as in subdivision (d) of section 104556 of the Health and Safety Code. (Roll-your-own "RYO" tobacco is included in the definition of cigarette under section 104556.)
- (d) "Directory" means the listing of all tobacco product manufacturers that have provided current and accurate certifications conforming to the requirements of Revenue and Taxation Code section 30165.1 and all brand families that are listed in such certifications.
- (e) "Distributor" has the same meaning as in section 30011 of the Revenue and Taxation Code.
- (f) "MSA" means the "Master Settlement Agreement," as defined in subdivision (e) of section 104556 of the Health and Safety Code.
- (g) "Nonparticipating manufacturer," or "NPM," means any tobacco product manufacturer that is not a participating manufacturer.

**CERTIFICATION FOR LISTING ON CALIFORNIA
DIRECTORY (REV. & TAX. CODE, § 30165.1)**

GENERAL INSTRUCTIONS CONT'D.

- (h) "Participating manufacturer" has the same meaning as in subsection II(J) of the MSA.
- (i) "Person" means an individual, partnership, committee, association, corporation or any other organization or group of persons.
- (j) "Qualified Escrow Fund" has the same meaning as in subdivision (f) of section 104556 of the Health and Safety Code.
- (k) "Reserve Fund Statute" means Chapter 1 of Part 3 of Division 103 of the Health and Safety Code (commencing with section 104555).
- (l) "Tobacco product manufacturer" has the same meaning as in subdivision (i) of section 104556 of the Health and Safety Code.

This certification and all other required forms must be completed in English. For all attachments required by the certification, if the original document is in a language other than English, a true and correct translation into English must be attached as well.

All attachments to this certification must indicate to which question it corresponds.

If any section of this certification is not applicable to your company, be sure to check the box "Not Applicable" where relevant.

Any person who makes an assertion in this certification that he or she knows is false regarding a material matter is guilty of a misdemeanor punishable by imprisonment or a fine, or both.

Specific Instructions

Part I. General Business and Ownership Information

3-6. Health and Safety Code section 104556(l) sets forth three circumstances under which an entity is a tobacco product manufacturer. Those circumstances are individually set out in questions 3, 4, and 5. If applicant answered "no" to questions 3, 4, and 5, applicant must provide an explanation for its assertion that it is a tobacco product manufacturer in its response to question 6.

7. Applicants must obtain a cigarette and/or tobacco products manufacturer's license and attach a copy of such license(s). (Cal. Code Regs., tit. 11, ch. 16, § 999.16, subd.(b)(2)(D).) All non-participating manufacturers must also provide a copy of a valid federal permit from the U.S. Treasury, Alcohol and Tobacco Tax and Trade Bureau. (Cal. Code Regs., tit. 11, ch. 16, § 999.16, subd. (b)(2)(J).)

Part II.e Brand Family Identification

1. Brand Family Identification

Identify by brand family all of the cigarettes that the tobacco product manufacturer intends to sell in California, whether directly or through any distributor, retailer, or similar intermediary, and seeks to have included in the directory. Only the brands identified may be included in the directory. A participating manufacturer shall list all of its brand families. By listing a brand family, the participating manufacturer affirms that the brand family is deemed to be its cigarettes for the purpose of calculating its payments under the MSA for the relevant year. The participating manufacturer shall update such list at least thirty (30) days prior to any addition to or modification of its brand families by executing and delivering a supplemental certification (JUS-TOB1) to the Attorney General.

Attach samples of the actual packaging and labeling of cartons and packs for each brand style of cigarettes that applicant intends to sell in California. Also submit, on CD or DVD, a color photograph in Adobe 6.0 (.PDF) software, of the packaging and labeling. For each brand family, attach copies of your written certification of compliance with the California Cigarette Fire Safety and Firefighter Protection Act, which you filed with the State Fire Marshal. (Health & Saf. Code, § 14951(A).) Finally, attach a completed JUS-TOB15, Cigarette Brand Authentication Information form. (Cal. Code Regs., tit. 11, ch. 16, § 999.16, subd. (b)(1).)

A nonparticipating manufacturer (NPM) shall: (I) List all of its brand families and the number of units sold of each brand family that were sold in California during the preceding calendar year; (II) Identify by an asterisk any brand family sold in California during the preceding calendar year that is no longer being sold in California as of the date of the certification; and (III) Provide the complete name and address of every tobacco product manufacturer that manufactured a brand family described in (I) above in the preceding calendar year. The NPM shall update such list at least thirty (30) days prior to any addition to or modification of its brand families by executing and delivering a supplemental certification (JUS-TOB1) to the Attorney General. By listing a brand family, the NPM affirms that the brand family is deemed to be its cigarettes for the purpose of calculating its reserve fund deposits pursuant to Health & Safety Code §§ 104555-104557 and implementing regulations.

CERTIFICATION FOR LISTING ON CALIFORNIA DIRECTORY (REV. & TAX. CODE, § 30165.1)

Part III. Additional Business and Ownership Information (NPM Applicants only)

1. Organizational documents to be attached:

If applicant is a:	Attach to certification:
Partnership or Association	Current copy of articles, if any, or the certificate required to be filed by any state municipality
Corporation	1. Current copy of the corporate charter or certificate of corporate existence or incorporation. This copy must be executed by the appropriate state officer for the jurisdiction in which incorporated. 2. Extracts of stockholders' meetings, bylaws, directors' meetings or other documents that list the officers authorized to sign documents or otherwise act on behalf of the corporation. The accuracy of the copy must be certified by an appropriate officer of the corporation.
Limited liability company or other business organization	Current copy of the business document(s) filed with a state, county or municipality when such filing is required. The copy must show that it was filed with the appropriate government agency. A limited liability company must provide an accurate copy of its operating agreement.

3. Affiliates

Identify any affiliate that also manufactures, imports, distributes, or sells cigarettes or other tobacco products in California by completing the table on the application. For the purposes of this certification & application for listing, the term "own" means ownership of an equity interest, or the equivalent thereof, of 10 percent or more. List the names of the brands and the affiliate in the first two columns. List the type of business by writing in the third column (type of business): "M" for manufacturer, "I" for importer, "D" for distributor, and "W" for wholesaler.

Part IV. Marketing and Distribution Information

3. Agreements with participating manufacturers

Identify every agreement between applicant and any participating manufacturer (PM) or affiliate of a PM which relates to the making, importing, distribution, transportation, or sale of a brand family. List the brand family and the name, address, and phone number of the PM involved in any agreement. For each brand family, describe the agreement or arrangement with any PM or affiliate of a PM in the making, importing, distribution, transportation or sale of the brand family, and provide the name and address of the PM(s), subsidiary(ies), affiliate(s) or partner(s). A list of the participating manufacturers is available on the NAAG website at <http://www.naag.org>. Attach a copy of any written contract(s) and/or agreement(s).

4. Agreements regarding compliance with the MSA

List every brand family that is the subject of an agreement regarding compliance with the MSA and the name, address, and phone number of the participating manufacturer involved in such agreement(s). Attach a copy of any written contract(s) and/or agreement(s).

5. Agreements regarding compliance with the Reserve Fund Statute

List every brand family that is the subject of an agreement regarding compliance with the NPM Reserve Fund Statute and the name, address, and phone number of the person or entity with whom applicant has a contractual arrangement and/or agreement concerning compliance with the NPM Reserve Fund Statute. Attach a copy of any written contract(s) and/or agreement(s).

Part V. Manufacturing and Compliance Information

5. Internet or mail order sales

If applicant intends to sell any cigarettes (including RYO tobacco) by mail order or through the internet, list and describe: (A) Any website advertising the cigarettes, (B) the address from where the cigarettes will be shipped, (C) and the total sales in California in the previous year.

Attach copies of Jenkins Act Reports. If applicant is applying for listing on California's Directory for the first time, attach copies of all reports, if any, filed with the California Board of Equalization to comply with the Jenkins Act (Chapter 10A of Title 15 of the U.S. Code, section 375 et seq.) for sales in the preceding 12 months. If applicant has already been listed on California's directory, but is applying to list other or new brand families, attach copies of the Annual Certification of Compliance (JUS-TOB3) and the Jenkins Act reports for sales of the already listed brand families for the period of time reported in applicant's Annual Certification of Compliance.

CERTIFICATION FOR LISTING ON CALIFORNIA DIRECTORY (REV. & TAX. CODE, § 30165.1)

Specific Instructions (Continued)

Part VI. Disclosure of Enforcement Actions to California Purchasers (NPM Applicants only)

Part VII. Imported Cigarettes-Documentation and Verification (NPM Applicants only)

1. Submit a completed United States Importer Accepting Joint and Several Liability form (JUS-TOB12). (Cal. Code Regs., tit. 11, ch. 16, § 999.16, subd. (b)(2)(L).)
2. Submit a completed Notice of Appointment of Registered Agent and Registered Agent's Statement form for Importer (JUS-TOB13). (Cal. Code Regs., tit. 11, ch. 16, § 999.16, subd (b)(2)(L).)

Part VIII. NPM Application Certification (NPM Applicants only)

1. Agent for Service of Process

Certify whether the NPM is (I) domiciled in the State of California; (II) a non-resident or foreign NPM that has registered to do business in California as a foreign corporation of business entity; or (III) an NPM that has appointed a resident agent for service of process pursuant to Revenue and Taxation Code section 30165.1 on whom all process, and any action against it concerning or arising out of the enforcement of Health and Safety Code sections 104555 et. seq., Revenue and Taxation Code section 30165.1 and implementing regulations, may be served in any manner authorized by law, and attach Notice of Appointment of Registered Agent (JUS-TOB2). (Cal. Code Regs., tit. 11, ch. 16, § 999.16, subd. (b)(1)(C).)

Mail the original certification (JUS-TOB1) and all required forms and documents to:

Mailing Address:

OR

Street Address:

Office of the Attorney General
For the State of California
Tobacco Litigation & Enforcement Section
P.O. Box 944255
Sacramento, CA 94244-2550

Office of the Attorney General
for the State of California
Tobacco Litigation & Enforcement Section
1300 I Street
Sacramento, CA 95814

**PARTICIPATING TOBACCO PRODUCT MANUFACTURER ("PM")
CERTIFICATION SEEKING LISTING ON THE CALIFORNIA TOBACCO
DIRECTORY**

JUS-TOB1 (Rev. 11/2021)

PART I: Certification Type

A. Applicant: _____

B. Application year: _____

C. Application type:

- Initial certification – Applicant is not currently listed on the California Tobacco Directory.
- Annual certification – Applicant is currently listed on the California Tobacco Directory and seeks to reestablish Directory eligibility.
- Supplemental certification – Information in support of Applicant's last certification (JUS-TOB1 (Rev. 11/2021)) is no longer current, accurate, or complete. Alternatively, Applicant is requesting to add or remove Brand Styles from the California Tobacco Directory.

D. Application version: _____

If Applicant has submitted more than one JUS-TOB1 this year, describe the pending certification. For example, responses may include Amended Annual, Second Amended Annual, First Supplemental, etc.

- Applicant has carefully read and reviewed all definitions, instructions, forms and exhibits in support of Applicant's certification, including but not limited to Title 11, California Code of Regulations Sections 999.10-999.29.
- Applicant understands that all statements, information, and exhibits in support of Applicant's certification are sworn under the penalty of perjury and/or criminal prosecution under the laws of California.
- Applicant understands that, under Title 11, California Code of Regulations Section 999.17, if any information within this certification is no longer current, accurate, or complete, Applicant shall submit a supplemental certification within thirty (30) days of the change.
- Applicant understands that incomplete or illegible submissions will not be processed.

PART II: Applicant

A. Primary contact person designated by Applicant



**PARTICIPATING TOBACCO PRODUCT MANUFACTURER ("PM")
CERTIFICATION SEEKING LISTING ON THE CALIFORNIA TOBACCO
DIRECTORY**
JUS-TOB1 (Rev. 11/2021)

If the Office of the Attorney General has questions or requires additional information, documents, or other submissions, Applicant instructs the Office of the Attorney General to first contact:

Name: _____

Telephone number: _____

Email address: _____

Mailing address: _____

B. Applicant's information

Name: _____

Telephone number: _____

Email address: _____

Mailing address: _____

C. Applicant's attorney

Name and firm: _____

Telephone number: _____

Email address: _____

Mailing address: _____

**PARTICIPATING TOBACCO PRODUCT MANUFACTURER ("PM")
CERTIFICATION SEEKING LISTING ON THE CALIFORNIA TOBACCO
DIRECTORY**

JUS-TOB1 (Rev. 11/2021)

Part III: Brands

- A. Applicant prepared a complete and accurate Brand List (JUS-TOB8 (Rev. 11/2021)), which is attached as Exhibit B and is incorporated by reference. Applicant's Brand List includes: (1) all Brand Styles of Cigarettes that Applicant seeks to list on the California Tobacco Directory; (2) all Brand Styles of Cigarettes that Applicant Fabricated for sale anywhere in the United States within the past twelve (12) months (as used in this form, "Fabricate(d)" means the process of physically assembling components into a finished Cigarette); (3) all Brand Styles of Cigarettes that Applicant Fabricated in the United States for export-only during the past twelve (12) months; and (4) all Brand Styles of Cigarettes that Applicant or Applicant's Importer(s) imported into the United States during the past twelve (12) months. No Yes
- B. Using columns A, B, C, and D of Exhibit B / Brand List (JUS-TO8 (Rev. 11/2021)), Applicant identified all the Brand Styles of Cigarettes that Applicant seeks to add, remove, or recertify for listing on the California Tobacco Directory. Column A identifies the Brand Styles of Cigarettes that Applicant seeks to add to the California Tobacco Directory. Column B identifies the Brand Styles of Cigarettes that are currently listed on the California Tobacco Directory and Applicant seeks to reestablish eligibility for listing on California Tobacco Directory. Column C identifies the Brand Styles of Cigarettes that Applicant seeks to remove from the California Tobacco Directory. Column D identifies the Brand Styles of Cigarettes that Applicant does not seek to list on the California Tobacco Directory. No Yes
- C. Using columns G and H of Exhibit B / Brand List (JUS-TOB8 (Rev. 11/2021)), Applicant provided all carton and pack UPCs used or otherwise associated with all of the Brand Styles of Cigarettes listed on Exhibit B / Brand List (JUS-TO8 (Rev. 11/2021)), including all promotional UPCs. No Yes
- D. _____ (Initial) Applicant is a Participating Manufacturer under the MSA in compliance with the payment obligations under the MSA. No Yes
- E. _____ (Initial) Applicant acknowledges that approving this certification does not waive any arguments by California regarding the persons responsible for payments under the MSA or the amounts owed under the MSA by Applicant or any Brand Style addressed by the certification. No Yes

Part IV: Fabrication

- A. The Cigarettes that Applicant seeks to list on the California Tobacco Directory are Fabricated:

_____ only in the United States



**PARTICIPATING TOBACCO PRODUCT MANUFACTURER (“PM”)
CERTIFICATION SEEKING LISTING ON THE CALIFORNIA TOBACCO
DIRECTORY**
JUS-TOB1 (Rev. 11/2021)

- _____ only outside the United States
- _____ both inside and outside of the United States

B. Currently, how many persons Fabricate any Cigarettes for Applicant? Identify each Fabricator by name, physical address of all factories (not a mailing address), and federal manufacturer and/or importer permit number(s).

(Alternatively, Applicant’s response is attached as Exhibit _____ / FABRICATOR(S))

C. Other than the persons identified in your response to question IV.B. above, has any person used the factory or factories identified in your response to question IV.B. that are located in the United States to Fabricate any Cigarettes that were sold to consumers in the United States during the last five (5) years?

No **Yes**

If Applicant’s answer is “Yes,” a written response that identifies all persons that Fabricated any Cigarettes at the factory during the last five (5) years and all the Brand Family names of all the Cigarettes Fabricated is attached as Exhibit _____ / FACILITY SHARING.

D. During the past five (5) years, how many persons have Fabricated any Cigarettes for Applicant? Identify each Fabricator by name(s), physical address(es) of all factories (not mailing addresses), and federal manufacturer and/or importers permit number(s).

(Alternatively, Applicant’s response is attached as Exhibit _____ / FABRICATOR(S))

E. During the past five (5) years, did the physical location of any factory that Fabricated any Cigarettes for Applicant change? **No** **Yes**



STATE OF CALIFORNIA

**PARTICIPATING TOBACCO PRODUCT
CERTIFICATION SEEKING LISTING
DIRECTORY**

JUS-TOB1 (Rev. 11/2021)

F. During the past five (5) years, has Applicant Fabricated any Cigarettes for anyone other than Applicant? **No** **Yes**

G. During the past five (5) years, has anyone Fabricated any Cigarettes for Applicant? **No** **Yes**

If Applicant responded "Yes" to questions IV.F or IV.G, a narrative describing all contract and/or "private label" manufacturing during the past five (5) years is attached as Exhibit _____ / CONTRACT MANUFACTURING. The narrative shall include, at least, the identity of each Fabricator by name(s), physical address(es) of all factories (not mailing addresses), and the federal manufacturer and/or importer permit number(s), the Brand Families fabricated by Brand Family name, and the date(s) of fabrication.

H. Excluding Applicant and any person Fabricating Cigarettes that were not sold to any consumers in the United States, during the past twelve (12) months has any other person Fabricated any of the Brand Families of Cigarettes listed on Applicant's attached JUS-TOB8 (Rev. 11/2021) that were sold to consumers in the United States? **No** **Yes**

If Applicant answered "Yes," identify all such person(s) by name, address, TTB permit number (if applicable), and each Brand Family of Cigarettes Fabricated by them for sale to consumers in the United States.

I. Copies of all of Applicant's current federal manufacturer and/or importers permit(s) are attached as Exhibit _____ / TTB PERMIT.

J. A copy of Applicant's current manufacturer and/or importer license issued by the California Department of Tax and Fee Administration ("CDTFA") is attached as Exhibit _____ / CDTFA LICENSE.

K. Does Applicant license, share, lease, or rent any Cigarettes Brand Family trademark from any person? **No** **Yes**

If Applicant answered "Yes," a list containing all the: trademark names licensed, leased, or rented; trademark numbers; and names, addresses, and telephone numbers of the trademark owners is attached as Exhibit _____ / Trademarks.



**PARTICIPATING TOBACCO PRODUCT MANUFACTURER ("PM")
CERTIFICATION SEEKING LISTING ON THE CALIFORNIA TOBACCO
DIRECTORY**

JUS-TOB1 (Rev. 11/2021)

PART V: Importer

- A. Are any of Applicant's Cigarettes Fabricated outside the United States and imported into the United States? **No** **Yes**

If Applicant answered "No," Applicant may proceed to Part VIII.

- B. During the past twelve (12) months, how many importers have imported Applicant's Cigarettes into the United States? _____

- C. Identify each of Applicant's importers during the past twelve (12) months by name, address, FIEN, and TTB importer permit number.

(Alternatively, Applicant's response is attached as Exhibit _____ / IMPORTER(S))

PART VI: Surety Bond

- A. Has Applicant waived any purported claim to sovereign immunity using a JUS-TOB9 (Rev. 10/2011), JUS-TOB10 (Rev. 10/2011), or JUS-TOB11 (Rev. 08/2011)? **No** **Yes**

If Applicant answered "Yes," copies of Applicant's JUS-TOB9, JUS-TOB10, or JUS-TOB11 are attached as Exhibit _____ / WAIVERS.

If Applicant answered "No" to question VIII.A, attach a fully executed California Tobacco Manufacturer and Importer Surety Bond (JUS-TOB14 (Rev. 10/2011)) Exhibit _____ / BOND.

- B. Amount of Applicant's surety bond for the benefit of California: _____.
- C. Name of bond company: _____
- D. A letter from Applicant's bond company dated this calendar year confirming that the attached surety bond remains in place is attached as Exhibit _____ / BOND LETTER.



**PARTICIPATING TOBACCO PRODUCT MANUFACTURER ("PM") A
CERTIFICATION SEEKING LISTING ON THE CALIFORNIA TOBACCO
DIRECTORY**
JUS-TOB1 (Rev. 01/2021)

PART VII: PACT Act Compliance

- A. Has Applicant registered with the Federal Bureau of Alcohol, Tobacco, and Firearms ("ATF") ATF under the Prevent All Cigarette Trafficking Act, 15 U.S.C. §§ 375-378 ("PACT Act")? **No** **Yes**
- B. Has Applicant registered with the California Department of Tax and Fee Administration ("CDTFA") under the PACT Act? **No** **Yes**
- C. During the past twelve (12) months, did Applicant file PACT Act reports with CDTFA? **N/A** **No** **Yes**

PART VIII: Federal Excise Tax

- A. How many persons paid or will pay federal excise tax on any of the Cigarette Brand Styles listed on Exhibit B / Brand List (JUS-TO8 (Rev. 11/2021)) for the preceding calendar year?

- B. Identify all persons that paid or will pay federal excise tax on any of the Cigarette Brand Styles listed on Exhibit B / Brand List (JUS-TO8 (Rev. 11/2021)) during the preceding calendar year.

- C. Applicant has provided the Office of the Attorney General with:
- copies of all tax returns reflecting all of the federal excise tax paid on all of the Cigarettes Brand Styles listed on Exhibit B / Brand List (JUS-TO8 (Rev. 11/2021)) during the preceding calendar year; or
 - written consent to obtain all tax returns reflecting all of the federal excise tax paid on all of the Cigarettes Brand Styles listed on Exhibit B / Brand List (JUS-TO8 (Rev. 11/2021)) during the preceding calendar year.

PART IX: Cigarette Fire Safety Standard Compliance

For each Brand Style that Applicant seeks to list on the California Tobacco Directory, all letters and supporting documentation establishing compliance with the California

**PARTICIPATING TOBACCO PRODUCT MANUFACTURER ("PM")
CERTIFICATION SEEKING LISTING ON THE CALIFORNIA TOBACCO
DIRECTORY**

JUS-TOB1 (Rev. 11/2021)

PART XIII: Department of Health and Human Services Ingredient Compliance

For each Brand Style that Applicant seeks to list on the California Tobacco Directory, copies of the current documentation from the Department of Health and Human Services establishing compliance with 15 U.S.C. § 1333a is attached as Exhibit _____ / DHHS INGREDIENT.

PART XIV: Additional Questions

- A. Has Applicant's business structure or owners changed since Applicant's last Certification Seeking Listing on the California Tobacco Directory (JUS-TOB1 (Rev. 11/2021))?
No Yes
- B. Does Applicant have any contract or other agreement with any Non-Participating Manufacturer?
No Yes
- C. Is Applicant prohibited, enjoined, or banned from selling any Cigarettes in any state or in the United States by any court order, administrative forum, or state or federal agency order, ruling, or other determination?
No Yes
- D. Does any state or the United States government have any unsatisfied judgment against Applicant?
No Yes
- E. During the past five (5) years, has Applicant been named as a party in a criminal or civil proceeding related to the manufacturing or distribution of Cigarettes in the United States or any state?
No Yes
- F. During the past five (5) years (but no earlier than 2021), has Applicant withdrawn any certification or other application seeking listing on a state's tobacco directory before the state rendered a decision on any portion of the certification or application?
No Yes

If Applicant answered "Yes" to any of questions A-F above, a narrative that fully explains Applicant's answer(s) is attached as Exhibit _____. Applicant's response shall contain, at least, the names of the states, dates, years, Brand Families, persons, case names and numbers involved, and/or dates the ownership or business structure change became effective.

- G. During the past five (5) years (but no earlier than 2021), has any state denied any part of a certification by Applicant seeking listing on any state's tobacco directory?
No Yes

If Applicant answered "Yes", attach a narrative that includes the state(s), year(s) and attach a copy of the letter(s) or notice(s) of denial. Exhibit _____.

**PARTICIPATING TOBACCO PRODUCT MANUFACTURER ("PM")
CERTIFICATION SEEKING LISTING ON THE CALIFORNIA TOBACCO
DIRECTORY**

JUS-TOB1 (Rev. 11/2021)

- H. Has any of Applicant's owners or officers ever been an owner or officer of another tobacco company that a state contends did not make the escrow deposits required by a state's Reserve Fund Statute? **No** **Yes**

If Applicant answered "Yes," attach a narrative that fully explains Applicant's answer, including but not limited to the owner(s) or officer(s) and the companies and states(s) involved is attached as Exhibit _____.

- I. Over the past three (3) years, has Applicant's average annual gross receipts totaled less than fifteen million dollars (\$15,000,000)? The scope of this question is not limited to gross receipts from Cigarette sales. **No** **Yes**
- J. Does Applicant have more than one hundred employees? **No** **Yes**
- K. Is Applicant a federally recognized tribe? **No** **Yes**
- L. Is Applicant a corporation formed under tribal law? **No** **Yes**
- M. Is Applicant affiliated with any tribe? **No** **Yes**
- N. Is Applicant's facility or business located on tribal land? **No** **Yes**

PART XV: Exhibits

All exhibits in support of this certification are hereby incorporated by reference.

No **Yes**

I have carefully reviewed all of the exhibits in support of Applicant's certification and they are, to the best of Applicant's knowledge, true, correct, and complete. **No** **Yes**

All exhibits in support of this certification shall be identified, organized, and ordered by alphabetical designation.

Exhibit A shall be an index that lists and identifies all of the exhibits in support of this certification. The first column must list all exhibits by their alphabetical designation in alphabetical order. The second column must provide a brief description of each exhibit. California pre-designated several brief exhibit descriptions, which appear in this certification in all capitals following blank spaces where Applicant enters alphabetical designations for the exhibits in support of this certification. For example, on page five (5) of this certification, the brief exhibit description for Applicant's CDTFA manufacturers license is "CDTFA LICENSE" and appears on the certification as "Exhibit _____ / CDTFA LICENSE." Thus, Applicant shall use "CDTFA LICENSE" as the pre-designated brief exhibit description in Applicant's exhibit index.

**PARTICIPATING TOBACCO PRODUCT MANUFACTURER ("PM")
CERTIFICATION SEEKING LISTING ON THE CALIFORNIA TOBACCO
DIRECTORY**

JUS-TOB1 (Rev. 11/2021)

Conversely, the exhibits in support of Applicant's responses to part XIV, if any, do not have predesignated brief exhibit descriptions and Applicant may choose their own brief descriptions for these exhibits.

If Applicant is submitting both Paper Exhibits and Electronic Exhibits, Exhibit A shall contain a third column reflecting whether each exhibit is submitted as a Paper Exhibit or Electronic Exhibit.

Exhibit B must be an Excel copy of Brand List (JUS-TO8 (Rev. 11/2021)).

Except for Exhibit A and Exhibit B, Applicant may choose the alphabetical designations for the exhibits in support of this certification. Applicant may not skip or duplicate any letters.

Each Paper Exhibit shall be separated by a hard 8 1/2 x 11 sheet with hard paper or plastic tabs extending below the bottom of the page bearing the exhibit alphabetical designation.

Electronic Exhibits must be delivered in a format that displays each exhibit's alphabetical designation and a brief description of each exhibit.

PART XVI: Signature

I understand that the Office of the Attorney General may require additional information and/or documentation to establish eligibility for listing on the California Tobacco Directory.

I understand that California regulations require that this certification be signed by a qualified company officer or other such individual authorized to bind Applicant. I am an officer authorized by Applicant to legally bind Applicant under the law of the State of California and I hereby bind Applicant.

I declare, under the penalty of perjury, that all of the statements and information contained in this certification, including but not limited to attachments and accompanying statements, are true, correct, accurate, and complete.

PM

SIGNATURE OF AUTHORIZED AGENT FOR PM: _____

NAME OF AUTHORIZED AGENT FOR PM: _____

TITLE: _____

DATE: _____



**PARTICIPATING TOBACCO PRODUCT MANUFACTURER ("PM")
CERTIFICATION SEEKING LISTING ON THE CALIFORNIA TOBACCO
DIRECTORY**

JUS-TOB1 (Rev. 11/2021)

To be completed by a notary public

A notary public verifies only the identity of the individual who signed the document to which this certificate is attached, not the truthfulness, accuracy, or validity of that document.

On _____, before me, _____
personally appeared _____ e _____ e _____ e _____,
who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s)
is/are subscribed to the within instrument and acknowledged to me that he/she/they executed
the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the
instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the
instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the
foregoing paragraph is true and correct.

WITNESS my hand and official seal.

Signature: _____ e _____ e _____ e _____ (Seal)



CERTIFICATION OF COMPLIANCE AND AFFIDAVIT BY NON-PARTICIPATING TOBACCO PRODUCT MANUFACTURER REGARDING DEPOSIT OF RESERVE FUNDS INTO ESCROW

Year: _____ *

Print Form

Save Form

Reset Form

*If your Company is required to make deposits into escrow more frequently than annually, indicate the specified reporting period for which deposit was made:

Quarter ending: _____ Other Period: _____ to _____

Complete a separate Certification of Compliance for each reporting period

NOTE TO DISTRIBUTORS: YOU MAY STAMP AND SELL ONLY THE BRANDS OF MANUFACTURERS WHICH ARE LISTED ON THE ATTORNEY GENERAL'S DIRECTORY: [HTTP://CAAG.STATE.CA.US/](http://CAAG.STATE.CA.US/). PRODUCTS NOT LISTED ON THE DIRECTORY ARE CONTRABAND AND SUBJECT TO SEIZURE AND FORFEITURE.

This Certification Is Not Valid Unless a stamp from the Attorney General's Office appears in the box below.

For Official Use Only

A Copy of This Stamped Certification of Compliance Must Be Provided to California Distributors and Wholesalers Which Sell Your Product.

Part 1: Tobacco Product Manufacturer's Identification*

Company Name: _____

Street Address: _____

E-mail Address: _____

Phone Number: _____ Fax Number: _____

Board of Equalization (BOE) Manufacturer's License No.: _____

***All manufacturers (i.e., fabricators) must complete and sign this Certification. Use as many copies of this form as needed.**

Part 2: Units Sold

Total number of individual Cigarettes, including "roll-your-own" tobacco, sold by the manufacturer identified above during the sales period is: _____

(Attach Brand Families Unit Sales Schedule 1 (JUS-TOB4))

Part 3: Calculation of Deposit Amount

For the sales year: *(Use the rates listed below to figure the appropriate deposit amount)*

2000 - The rate per cigarette is 0.0104712

2001 - 2002 - The rate per cigarette is 0.0136125

2003 - 2006 - The rate per cigarette is 0.0167539

2007 and thereafter - The rate per cigarette is 0.0188482

The appropriate rate for the sales year is

Subtotal *(Multiply units in Part 2 by the appropriate rate in Part 3)*\$ _____

The Inflation Adjustment according to Exhibit C* of MSA is\$ _____

This is the amount that has been paid into the Qualified Escrow Fund by the manufacturer identified above:

Total: \$ _____

**See instructions and attached copy of Exhibit C to the MSA*

**PROOF OF DEPOSIT OF THE ABOVE AMOUNT
FROM YOUR FINANCIAL INSTITUTION MUST BE ATTACHED.**



CERTIFICATION OF COMPLIANCE AND AFFIDAVIT BY NON-PARTICIPATING TOBACCO PRODUCT MANUFACTURER REGARDING DEPOSIT OF RESERVE FUNDS INTO ESCROW

Part 4: Financial Institution Information

Name: _____
Address: _____
Authorized Escrow Agent: _____
Phone Number: _____ Fax Number: _____
Escrow Account Number: _____
Total Funds Held in Separate Account For California: \$ _____

Part 5: Notarized Signature

Under penalty of perjury under the laws of the state of California, I declare that I am authorized to certify, on behalf of the Tobacco Product Manufacturer named in Part 1, that all of the certifications and information contained in this Certification of Compliance is complete and accurate.

This document must also be signed and dated in front of an authorized notary public, who also signs as a witness.

Name (Type or Print): _____ Title: _____
Signature of Authorized Agent: _____ Date: _____
Subscribed and Sworn to Before Me on this Date: _____ City of: _____
Signature of Notary Public: _____
Commission Expires: _____
Name (Type or Print): _____

This form must be filed with the Attorney General's Office:

Mailing Address:

Office of the Attorney General
for the State of California
Tobacco Litigation & Enforcement Section
P.O. Box 944255
Sacramento, CA 94244-2550

Street Address:

Office of the Attorney General
for the State of California
Tobacco Litigation & Enforcement Section
1300 I Street, Suite 125
Sacramento, CA 95814

OR

**CERTIFICATION OF COMPLIANCE AND AFFIDAVIT BY
NON-PARTICIPATING TOBACCO PRODUCT MANUFACTURER**

JUS-TOB3 (Rev. 11/2021)

PART 1: NON-PARTICIPATING MANUFACTURER ("NPM")

Name: _____

Telephone Number: _____ e

Email Address: _____

Address: _____

PART 2: ESCROW DEPOSITED FOR THE BENEFIT OF CALIFORNIA_____
Sales Year, as defined by Title 11, California Code of Regulations Section 999.10(b)(39)._____
Quarter, as defined by Title 11, California Code of Regulations Section 999.10(b)(35)._____
Units Sold certified, which is the total number of NPM's Cigarettes, as defined by subdivision (d) of Health and Safety Code section 104556 and includes Roll-Your-Own tobacco, sold in California during the period reported that are Units Sold, as defined by subdivision (j) of Health and Safety Code section 104556._____
Escrow rate required by Health and Safety Code section 104557._____
Amount of Qualified Escrow Principal deposited into a Qualified Escrow Fund, as defined by Title 11, California Code of Regulations Section 999.10(b)(33) for the benefit of California._____
Deposit Dates(s) as defined by Title 11, California Code of Regulations Section 999.10(b)(7).

Attach documentation from the Escrow Agent, as defined by Title 11, California Code of Regulations Section 999.10(b)(9), confirming the deposit of Qualified Escrow Principal.

PART 3: ESCROW AGENT

NPM last executed California's Approved Tobacco Escrow Agreement on or about _____ ("Execution Date"). (If the first page and the signature page(s) of the Approved Tobacco Escrow Agreement do not match, Applicant shall use the date on the first page of its Approved Tobacco Escrow Agreement.) Since the Execution



CERTIFICATION OF COMPLIANCE AND AFFIDAVIT BY NON-PARTICIPATING TOBACCO PRODUCT MANUFACTURER

JUS-TOB3 (Rev. 11/2021)

Date, has NPM or any other person modified or amended any terms or conditions in California's Approved Tobacco Escrow Agreement? **Yes** **No**

Name of Financial Institution: _____

Escrow Agent: _____

Telephone Number: _____

Email Address: _____

Mailing Address: _____

Escrow Account Number: _____

California Sub-Account Number(s): _____

PART 4: MINIMUM ESCROW PRINCIPAL ON DEPOSIT FOR THE BENEFIT OF CALIFORNIA

Pursuant to the terms and conditions in the Approved Tobacco Escrow Agreement that _____ (NPM Name) executed on or about the Execution Date above, after making the deposit of Qualified Escrow Principal addressed by this certification, the Minimum Qualified Escrow Fund Principal On-Deposit for the benefit of California, as defined by at least Sections 2.H, 2.K, 2.R, 2.U of the Approved Tobacco Escrow Agreement, is now _____.

PART 5: STATUS OF NPM'S MOST RECENT NON-PARTICIPATING MANUFACTURER CERTIFICATION SEEKING LISTING ON THE CALIFORNIA TOBACCO DIRECTORY (JUS-TOB5)

After carefully reviewing the most recent NON-PARTICIPATING MANUFACTURER CERTIFICATION SEEKING LISTING ON THE CALIFORNIA TOBACCO DIRECTORY (JUS-TOB5) submitted by NPM, I have determined that all the information therein is still current, complete, and accurate, and NPM is not otherwise required to file a supplemental JUS-TOB5 under Title 11, California Code of Regulations Section 999.17.

Yes **No**

If you answered "No," file a supplemental JUS-TOB5 pursuant to Title 11, California Code of Regulations Section 999.17.

Submit this form to Office of the Attorney General, Tobacco Unit, 1300 I Street, Suite 125, Sacramento, CA 95814.

**CERTIFICATION OF COMPLIANCE AND AFFIDAVIT BY
NON-PARTICIPATING TOBACCO PRODUCT MANUFACTURER**

JUS-TOB3 (Rev. 11/2021)

Deposit Type	Escrow Deposit Deadline	This Form and CIG-Sales JUS-TOB4 Submitted by
First Quarter (Jan-Mar)	April 21	April 30
Second Quarter (Apr-Jun)	July 21	July 30
Third Quarter (July-Sept)	October 21	October 30
Fourth Quarter (Oct-Dec)	January 21	January 30
Supplemental(s)	Within fifteen (15) days after NPM determines that additional escrow must be deposited under Health and Safety Code sections 104555-104557 or by the date required by California, whichever occurs first.	Nine (9) days after the supplemental deposit

PART SIX: SIGNATURESNPM

SIGNATURE OF AUTHORIZED AGENT FOR NPM: _____ e _____

NAME OF AUTHORIZED AGENT FOR NPM: _____

TITLE: _____

DATE: _____

To be completed by a notary public

A notary public verifies only the identity of the individual who signed the document to which this certificate is attached, not the truthfulness, accuracy, or validity of that document.

On _____, before me, _____
personally appeared _____,
who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s)
is/are subscribed to the within instrument and acknowledged to me that he/she/they executed
the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the
instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the
instrument.



**CERTIFICATION OF COMPLIANCE AND AFFIDAVIT BY
NON-PARTICIPATING TOBACCO PRODUCT MANUFACTURER**

JUS-TOB3 (Rev. 11/2021)

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

Signature: _____

(Seal)



BRAND FAMILIES UNIT SALES SCHEDULE 1

(Rev. & Tax Code § 30165.1, Health & Saf. Code §§ 104555-104557)

Original Amended Date: _____ SALES YEAR: 20 _____

THIS FORM MUST BE SUBMITTED WITH THE CERTIFICATE OF COMPLIANCE (JUS-TOB3) FOR THE SPECIFIED REPORTING PERIOD.

Company is a (Check One): Manufacturer Importer

Company Name: _____ R R _____ Board of Equalization License Number: _____

Street Address: _____

Phone Number: _____ Fax Number: _____ E-mail Address: _____

*If your Company is required to make deposits into escrow more frequently than annually, indicate the specified reporting period for which deposit was made.

Reporting Period: From (month/date/year): _____ to _____

INSTRUCTIONS

- Column A:** List all Brand Families sold during this reporting period.
- Column B:** Write "C" after any brand style of Cigarettes, (RYO) after any brand of Roll-Your-Own tobacco, and "LC" after any brands of Little Cigars.
- Column C:** List all units sold in California during the reporting period, i.e., annual, quarterly or other specified period. (1 Unit = an individual cigarette or individual Little Cigar or .09 oz. of RYO.)
- Column D:** If the reporting company is not the manufacturer (i.e. fabricator), provide the name and street address of the manufacturer(s).

Attach additional sheets, as necessary, to provide a complete answer.

A	B	C	D
BRAND FAMILY NAME(S)	PRODUCT TYPE	UNITS SOLD	MANUFACTURER (i.e. FABRICATOR) NAME & ADDRESS

Complete information and declaration on page 2.



BRAND FAMILIES UNIT SALES SCHEDULE 1

(Rev. & Tax Codes § 30165.1, Health & Saf. Codes §§ 104555-104557)

Company Name: _____

This page requires the company to report the total sales made in California during the preceding calendar year. Rev. & Tax Codes § 30165.1(b)(2)(a).

INSTRUCTIONS

- **Column A:** List all Brand Families sold in the preceding calendar year. Indicate by asterick (*) any Brand Family that is no longer being sold in California.
- **Column B:** Write "C" after any brand style of Cigarettes, (RYO) after any brand of Roll-Your-Own tobacco, and "LC" after any brands of Little Cigars.
- **Column C:** List the total units sold in California during the preceding calendar year. (1 Unit = an individual cigarette or individual Little Cigar or .09 oz. of RYO)
- **Column D:** If the reporting company is not the manufacturer (i.e. fabricator), provide the name and street address of the manufacturer (i.e. fabricator) of the Brand Family.

Attach additional sheets, as necessary, to provide a complete answer.

A	B	C	D
BRAND FAMILY NAME(S)	PRODUCT TYPE	TOTAL UNITS	MANUFACTURER (i.e. FABRICATOR) NAME & ADDRESS

Under penalty of perjury, under the laws of California, I declare that I am authorized to certify, on behalf of the reporting company named above, that all of the information contained in this form is complete and accurate.

Signature of Company Officer: _____ Date: _____

Print Company Officer Name: _____ Phone Number: _____ Fax No: _____

Print Company Officer Title: _____ E-mail Address: _____

[To be submitted as an Excel Spreadsheet]

CIG-SALES – JUS-TOB4 (Rev. 11/2021)

State of California Department of Justice

Name of Reporting Entity:	
Sales Year:	
Quarter Reported:	
Original or Amended Report:	
Name and Title of Person Who Prepared Report:	

A	B	C	D	E	F	G	H	I	J	K	L

[Column Headings]

A. Reporting Period

B. Distributor Name

C. Distributor's Address

D. Distributor's State License Number

E. eNPM Name

F. Brand Family

G. Any Cigarettes reported Roll-Your Own (RYO)? [Yes/No]

H. Units Sold

I. All Cigarettes Sales

J. Military Base Sales

K. Tribal Member Sales

L. Data Source(s)



REPEAL



STATE OF CALIFORNIA

ACKNOWLEDGMENT OF RECEIPT & REVIEW OF NPM RESERVE FUND STATUTE, IMPLEMENTING REGULATIONS & FORMS

JUS-TOB5 (4/04) Page 1 of 2

DEPARTMENT OF JUSTICE



Quarter ending: _____

NOTE TO DISTRIBUTORS: YOU MAY STAMP AND SELL ONLY THE BRANDS OF MANUFACTURERS WHICH ARE LISTED ON THE ATTORNEY GENERAL'S DIRECTORY: HTTP://CAAG.STATE.CA.US/. PRODUCTS NOT LISTED ON THE DIRECTORY ARE CONTRABAND AND SUBJECT TO SEIZURE AND FORFEITURE

This Acknowledgment of Receipt & Review Form Is Not Valid Unless a stamp from the Attorney General's Office appears in the box below.

For Official Use Only

A Copy of This Stamped Acknowledgment of Receipt & Review Form Must Be Provided to California Distributors And Wholesalers Which Sell Your Product.

Part 1: Tobacco Product Manufacturer's Identification*

Company Name: _____
Street Address: _____
E-mail Address: _____
Phone Number: _____ Fax Number: _____
Board of Equalization (BOE) Manufacturer's License No.: _____

*All manufacturers (i.e., fabricators) must complete and sign this form. Use as many copies of this form as needed.

Part 2: Brands to be Sold and Sales Year

The first year of sales of cigarettes to California consumers by the above company is: _____
The brand names to be sold in California: _____
(Attach a separate sheet if necessary)

Part 3: Authorized Company Officers, Owners & Agents for Service of Process

Name: _____ Title: _____
Name: _____ Title: _____
Name: _____ Title: _____
Name: _____ Title: _____

(Please attach additional sheet(s), as necessary, to provide a complete response.

Part 4: Acknowledgment of Receipt of Copy of Reserve Fund Statute, Implementing Regulations & Forms

I acknowledge receipt and review of a copy of the NPM Reserve Fund Statute Health & Safety Code, sections 104555-104557, Revenue and Taxation Code, section 30165.1, the implementing regulations (Title 17, Chapter 16, California Code of Regulations sections 999.10 - 999.14) and forms (Escrow Agreement (JUS-TOB6), Certificate of Compliance (JUS-TOB3), Brand Families Unit Sales Schedule 1 (JUS-TOB4).

Initials: _____ Date: _____

ACKNOWLEDGMENT OF RECEIPT & REVIEW OF NPM RESERVE FUND STATUTE, IMPLEMENTING REGULATIONS & FORMS

Part 5: Acknowledgment of Calculation Method

For the sales year: (Use the rates listed below to calculate the appropriate deposit amount)

2000 - The rate per cigarette is.....	0.0104712
2001 - 2002 - The rate per cigarette is.....	0.0136125
2003 - 2006 - The rate per cigarette is	0.0167539
2007 and thereafter - The rate per cigarette is.....	0.0188482

The appropriate rate for our first year of cigarette sales in California is:.....

To calculate the total amount to be deposited into escrow, the inflation adjustment according to Exhibit C* of MSA is added to the base amount.

Initials: _____ Date: _____

I acknowledge that the NPM Reserve Fund Statute requires our company to deposit by April 15th next year the amounts determined according to the formula calculation described below.

To calculate the base amount (the rate for the sales year) times (the number of cigarettes sold that year,) for the appropriate sales year, the following are the rates per cigarette that our company sells in California:

Part 6: Acknowledgment that copies of inflation adjustment calculation and proof of deposit is required

I acknowledge also that my company is required to attach a copy of our inflation adjustment calculation and our receipt or other proof of deposit from our financial institution.

Part 7: Notarized Signature

Under penalty of perjury under the laws of the State of California, I declare that I am authorized to certify, on behalf of the Tobacco Product Manufacturer named in Part 1, that all of the certifications and information contained in this Acknowledgment form is complete and accurate.

This document must also be signed and dated in front of an authorized notary public, who also signs as a witness.

Name (Type or Print): _____ Title: _____
 Signature of Authorized Agent: _____ Date: _____
 Subscribed and Sworn to Before me on this Date: _____ City or: _____
 Signature of Notary Public: _____
 Commission Expires: _____

This form must be filed with the Attorney General Office:

Mailing Address:
 Office of the Attorney General
 for the State of California
 Tobacco Litigation & Enforcement Section
 P. O. Box 944255
 Sacramento, CA 94244-2550

OR

Street Address:
 Office of the Attorney General
 for the State of California
 Tobacco Litigation & Enforcement Section
 1300 I Street, Suite 125
 Sacramento, CA 95814

**NON-PARTICIPATING TOBACCO PRODUCT MANUFACTURER
("NPM") CERTIFICATION SEEKING LISTING ON THE CALIFORNIA
TOBACCO DIRECTORY**

JUS-TOB5 (Rev. 11/2021)

PART I: Certification Type

A. Applicant: _____

B. Application year: _____

C. Application type:

- Initial certification – Applicant is not currently listed on the California Tobacco Directory.
- Annual certification – Applicant is currently listed on the California Tobacco Directory and seeks to reestablish Directory eligibility.
- Supplemental certification – Information in support of Applicant's last certification (JUS-TOB5 Rev. (11/2021)) is no longer current, accurate, or complete. Alternatively, Applicant is requesting to add or remove Brand Styles from the California Tobacco Directory.

D. Application version: _____ e e

If Applicant has submitted more than one JUS-TOB5 this year, describe the pending certification. For example, responses may include Amended Annual, Second Amended Annual, First Supplemental, etc.

- Applicant has carefully read and reviewed all definitions, instructions, forms and exhibits in support of Applicant's certification, including but not limited to Title 11, California Code of Regulations Sections 999.10-999.29.
- Applicant understands that all statements, information, and exhibits in support of Applicant's certification are sworn under the penalty of perjury and/or criminal prosecution under the laws of California.
- Applicant understands that, under Title 11, California Code of Regulations Section 999.17, if any information within this certification is no longer current, accurate, or complete, Applicant shall submit a supplemental certification within thirty (30) days of the change.
- Applicant understands that incomplete or illegible submissions will not be processed.

PART II: Applicant

A. Primary contact person designated by Applicant

**NON-PARTICIPATING TOBACCO PRODUCT MANUFACTURER
("NPM") CERTIFICATION SEEKING LISTING ON THE CALIFORNIA
TOBACCO DIRECTORY**

JUS-TOB5 (Rev. 11/2021)

- B. Is Applicant a non-resident that is registered to do business in California as a foreign corporation or business entity? **No** **Yes**
- (If Applicant answered "Yes" a copy of Applicant's registration is attached as Exhibit _____ / BUSINESS REGISTRATION)
- C. If Applicant answered "No" to both questions III.A and III.B above, Applicant has appointed and shall continuously maintain a registered agent for service of process for the State of California. A Notice of Appointment of Registered Agent and Registered Agent's Statement (JUS-TOB2 Rev. (02/2011)) is attached as Exhibit _____ / JUS-TOB2. **N/A** **Yes**
- D. If Applicant attached Notice of Appointment of Registered Agent and Registered Agent's Statement (JUS-TOB2 Rev. (02/2011)), Applicant either:
- executed the Notice of Appointment of Registered Agent and Registered Agent's Statement (JUS-TOB2 Rev. (02/2011)) within the last six (6) months; or
 - attached a letter from Applicant's registered agent for service dated this calendar year confirming that the registered agent continues to serve as Applicant's registered agent for service for the State of California pursuant to the terms of the previously executed Notice of Appointment of Registered Agent and Registered Agent's Statement (JUS-TOB2 Rev. (02/2011))

Part IV: Brands

- A. Applicant prepared a complete and accurate Brand List (JUS-TOB8 (Rev. 11/2021)), which is attached as Exhibit B and is incorporated by reference. Applicant's Brand List includes: (1) all Brand Styles of Cigarettes that Applicant seeks to list on the California Tobacco Directory; (2) all Brand Styles of Cigarettes that Applicant Fabricated for sale anywhere in the United States within the past twelve (12) months (as used in this form, "Fabricate(d)" means the process of physically assembling components into a finished Cigarette); (3) all Brand Styles of Cigarettes that Applicant Fabricated in the United States for export-only during the past twelve (12) months; and (4) all Brand Styles of Cigarettes that Applicant or Applicant's Importer(s) imported into the United States during the past twelve (12) months. **No** **Yes**
- B. _____ **(Initial)** Applicant agrees and stipulates that Applicant shall be liable for all escrow for any Brand Style of Cigarettes listed on Exhibit B / Brand List (JUS-TOB8 (Rev. 11/2021)) that are Units Sold in California under subdivision (j) of Section 104556 of the Health and Safety Code. **No** **Yes**



**NON-PARTICIPATING TOBACCO PRODUCT MANUFACTURER
("NPM") CERTIFICATION SEEKING LISTING ON THE CALIFORNIA
TOBACCO DIRECTORY**

JUS-TOB5 (Rev. 11/2021)

- C. _____ **(Initial)** While Applicant agrees and stipulates that Applicant is liable for all escrow for all Brand Style of Cigarettes listed on Exhibit B / Brand List (JUS-TOB8 (Rev. 11/2021)) that are Units Sold in California, California retains the right to assert that a different Tobacco Product Manufacturer or other person is liable for the escrow owed on Brands Styles of Cigarettes listed on Exhibit B / Brand List (JUS-TOB8 (Rev. 11/2021)) that are Units Sold in California. **No** **Yes**
- D. _____ **(Initial)** Approving this certification does not waive or otherwise limit California's ability to assert that Applicant is liable for escrow owed on Brand Styles of Cigarettes that are not listed on Exhibit B / Brand List (JUS-TOB8 (Rev. 11/2021)) that are Units Sold in California. **No** **Yes**
- E. Using columns A, B, C, and D of Exhibit B / Brand List (JUS-TOB8 (Rev. 11/2021)), Applicant identified all the Brand Styles of Cigarettes that Applicant seeks to add, remove, or recertify for listing on the California Tobacco Directory. Column A identifies the Brand Styles of Cigarettes that Applicant seeks to add to the California Tobacco Directory. Column B identifies the Brand Styles of Cigarettes that are currently listed on the California Tobacco Directory and Applicant seeks to reestablish eligibility for listing on California Tobacco Directory. Column C identifies the Brand Styles of Cigarettes that Applicant seeks to remove from the California Tobacco Directory. Column D identifies the Brand Styles of Cigarettes that Applicant does not seek to list on the California Tobacco Directory. **No** **Yes**
- F. Using columns G and H of Exhibit B / Brand List (JUS-TOB8 (Rev. 11/2021)), Applicant provided all carton and pack UPCs used or otherwise associated with all of the Brand Styles of Cigarettes listed on Exhibit B / Brand List (JUS-TOB8 (Rev. 11/2021)), including all promotional UPCs. **No** **Yes**

Part V: Reserve Fund Statute Compliance

- A. For Sales Year _____ (prior calendar year), Applicant's total Units Sold, under subdivision (j) of Section 104556 of the Health and Safety Code, in the State of California was _____ (total Cigarettes in Sticks), and Applicant has deposited a total of _____ Qualified Escrow Principal (total in dollars) into a Qualified Escrow Fund for the benefit of California based upon those sales.
- B. Applicant will retain all records, invoices, and othe Cigarettes sold in California during the prior Sales Applicant is required to retain them for a longer pe regulations. **all of its ars, unless or s**

**NON-PARTICIPATING TOBACCO PRODUCT MANUFACTURER
("NPM") CERTIFICATION SEEKING LISTING ON THE CALIFORNIA
TOBACCO DIRECTORY**

JUS-TOB5 (Rev. 11/2021)

- C. Attached as Exhibit _____ / CIG-MAP JUS-TOB7 is Applicant's CIG-MAP (JUS-TOB7 (Rev. 09/2020)), which accurately states the number of Applicant's Cigarettes sold and on which tobacco escrow or equity fee payments were made in California, all other states, the District of Columbia, and United States territories during the prior Sales Year.
- D. By April 30, Applicant updated all CIG-MAPs (JUS-TOB7 (Rev. 09/2020)) previously submitted to Office of the Attorney General for two (2) additional years to update all sales totals, additional deposits of escrow or equity fee, or withdrawals of escrow.
No Yes
- E. Excluding Applicant's communications with California distributors (which must be identified on Applicant's JUS-TOB4 Rev. 11/2021), does Applicant receive any data or information regarding Applicant's Cigarette sales in California from any source, including but not limited to MSAi data?
No Yes

Part VI: Qualified Escrow Account Compliance

- A. Applicant last executed California's Approved Tobacco Escrow Agreement on or about _____ (the Execution Date). (If the dates on the first page and the signature page(s) of the Approved Tobacco Escrow Agreement do not match, Applicant shall use the date on the first page of its Approved Tobacco Escrow Agreement.)
- B. Since the Execution Date, has Applicant or any other person or entity modified or amended any terms or conditions in California's Approved Tobacco Escrow Agreement?
No Yes
- C. Account information
Name of financial institution: _____
Escrow agent: _____
Telephone number: _____
Email address: _____
Mailing address: _____

Escrow account number: _____
California sub-account number(s): _____
- D. A Ledger, as defined by section 2.1 of California's Approved Tobacco Escrow Agreement (JUS-TOB6 (Rev. 5/24/19)), reflecting all the Minimum Qualified Escrow Principal On-



NON-PARTICIPATING TOBACCO PRODUCT MANUFACTURER ('NPM') CERTIFICATION SEEKING LISTING ON THE CALIFORNIA TOBACCO DIRECTORY

JUS-TOB5 (Rev. 1/2021)

Deposit and all of Applicant's deposits, withdrawals, assignments, and Returns itemized by both Deposit Date and Sales Year is attached as Exhibit _____ / LEDGER.

- E. Does anyone other than Applicant or the State of California have any rights, ownership, or security interest in Applicant's Qualified Escrow Fund Account or any funds in the Qualified Escrow Fund Account, this includes but is not limited to any purported ownership right or security interest in any Principal or Interest in the account or any ownership or interest right in the account? **No** **Yes**

If Applicant answered "Yes," a written narrative that identifies the purported purchaser(s), interest(s) purportedly sold, and all current ownership right(s) is attached as Exhibit _____ / ESCROW RIGHTS.

Part VII: Fabrication

- A. The Cigarettes that Applicant seeks to list on the California Tobacco Directory are Fabricated:

_____ only in the United States

_____ only outside the United States

_____ both inside and outside of the United States

- B. Currently, how many persons Fabricate any Cigarettes for Applicant? Identify each Fabricator by name, physical address of all factories (not a mailing address), and federal manufacturer and/or importer permit number(s).

(Alternatively, Applicant's response is attached as Exhibit _____ / FABRICATOR(S))

- C. Other than the persons identified in your response to question VII.B. above, has any person used the factory or factories identified in your response to question VII.B. that are located in the United States to Fabricate any Cigarettes that were sold to consumers in the United States during the last five (5) years? **No** **Yes**

If Applicant's answer is "Yes," a written response that identifies all persons that Fabricated any Cigarettes at the factory during the last five (5) years and all the Brand Family names of all the Cigarettes Fabricated is attached as Exhibit _____ / FACILITY SHARING.

**NON-PARTICIPATING TOBACCO PRODUCT MANUFACTURER
("NPM") CERTIFICATION SEEKING LISTING ON THE CALIFORNIA
TOBACCO DIRECTORY**

JUS-TOB5 (Rev. 11/2021)

- D. During the past five (5) years, how many persons have Fabricated any Cigarettes for Applicant? Identify each Fabricator by name(s), physical address(es) of all factories (not mailing addresses), and federal manufacturer and/or importers permit number(s).

(Alternatively, Applicant's response is attached as Exhibit _____ / FABRICATOR(S))

- E. During the past five (5) years, did the physical location of any factory that Fabricated any Cigarettes for Applicant change? **No** **Yes**

- F. During the past five (5) years, has Applicant Fabricated any Cigarettes for anyone other than Applicant? **No** **Yes**

- G. During the past five (5) years, has anyone Fabricated any Cigarettes for Applicant? **No** **Yes**

If Applicant responded "Yes" to questions VII.F or VII.G, a narrative describing all contract and/or "private label" manufacturing during the past five (5) years is attached as Exhibit _____ / CONTRACT MANUFACTURING. The narrative shall include, at least, the identity of each Fabricator by name(s), physical address(es) of all factories (not mailing addresses), and the federal manufacturer and/or importer permit number(s), the Brand Families fabricated by Brand Family name, and the date(s) of fabrication.

- H. Excluding Applicant and any person Fabricating Cigarettes that were not sold to any consumers in the United States, during the past twelve (12) months has any other person Fabricated any of the Brand Families of Cigarettes listed on Applicant's Attached JUS-TOB8 (Rev. 11/2021) that were sold to consumers in the United States? **No** **Yes**

If Applicant answered "Yes," identify all such person(s) by name, address, TTB permit number (if applicable), and each Brand Family of Cigarettes Fabricated by them for sale to consumers in the United States.



**NON-PARTICIPATING TOBACCO PRODUCT MANUFACTURER
("NPM") CERTIFICATION SEEKING LISTING ON THE CALIFORNIA
TOBACCO DIRECTORY**

JUS-TOB5 (Rev. 11/2021)

- I. Copies of all of Applicant's current federal manufacturer and/or importers permit(s) are attached as Exhibit _____ / TTB PERMIT.
- J. A copy of Applicant's current manufacturer and/or importer license issued by the California Department of Tax and Fee Administration ("CDTFA") is attached as Exhibit _____ / CDTFA LICENSE.
- K. Does Applicant license, share, lease, or rent any Cigarettes Brand Family trademark from any person? **No** **Yes**

If Applicant answered "Yes," a list containing all the: trademark names licensed, leased, or rented; trademark numbers; and names, addresses, and telephone numbers of the trademark owners is attached as Exhibit _____ / Trademarks.

PART VIII: Importer

- A. Are any of Applicant's Cigarettes Fabricated outside the United States and imported into the United States? **No** **Yes**

If Applicant answered "No," Applicant may proceed to Part IX.

- B. During the past twelve (12) months, how many importers have imported Applicant's Cigarettes into the United States? _____
- C. Identify each of Applicant's importers during the past twelve (12) months by name, address, FIEN, and TTB importer permit number.

(Alternatively, Applicant's response is attached as Exhibit _____ / IMPORTER(S).)

- D. Attached as Exhibit _____ / JUS-TOB12 are true and correct United States Importer Declaration Accepting Joint and Several Liability (JUS-TOB12 (Rev. 02/2011)) forms from all of Applicant's Importer(s) who sell or will sell Applicant's Cigarettes in California.
- E. Attached as Exhibit _____ / JUS-TOB13 are true and correct Notice of Appointment of Registered Agent and Registered Agent's Statement Form for Importer (JUS-TOB13 (Rev. 02/2014)) forms from all of Applicant's Importer(s) who sell or will sell Applicant's Cigarettes in California.

**NON-PARTICIPATING TOBACCO PRODUCT MANUFACTURER
("NPM") CERTIFICATION SEEKING LISTING ON THE CALIFORNIA
TOBACCO DIRECTORY**

JUS-TOB5 (Rev. 11/2021)

- F. Attached as Exhibit _____ / IMPORTER LICENSE are all current importer licenses issued by CDTFA for each importer who sells or will sell Applicant's Cigarettes in California.

PART IX: Surety Bond

- A. Did Applicant waive any purported claim to sovereign immunity using a JUS-TOB9 (Rev. 10/2011), JUS-TOB10 (Rev. 10/2011), or JUS-TOB11 (Rev. 08/2011)?

No Yes

If Applicant answered "Yes," copies of Applicant's JUS-TOB9, JUS-TOB10, or JUS-TOB11 are attached as Exhibit _____ / WAIVERS.

- B. Has the Office of the Attorney General previously instructed Applicant to file a surety bond for the current Sales Year pursuant to subdivision (c)(4) of Revenue and Taxation Code section 30165.1?

No Yes

- C. Answer the following questions:

1. Has any state removed Applicant or any of Applicant's Brand Families from a state tobacco directory based upon noncompliance with a state's tobacco escrow deposit law or tobacco tax law at any time during the calendar year or within past three calendar years?

No Yes

2. Does any state have litigation pending against or an unsatisfied final judgment against Applicant for escrow or for penalties, fees, costs, refunds, or attorney's fees related to noncompliance with state tobacco escrow laws?

No Yes

3. Does Applicant sell its Cigarettes or other tobacco products directly to consumers via remote or other non-face-to-face means?

No Yes

4. Has any federal or state court, administrative forum, or state or federal agency entered a judgment or made a finding that Applicant engaged in an unfair business practice, unfair competition, or violated any tobacco tax or tobacco control law relating to the sale of Cigarettes?

No Yes

5. Has any state suspended or revoked Applicant's license to engage in any aspect of tobacco business?

No Yes

6. Has any state or federal court determined that Applicant failed to comply with state or federal law imposing marking, labeling, and stamping requirements or

**NON-PARTICIPATING TOBACCO PRODUCT MANUFACTURER
("NPM") CERTIFICATION SEEKING LISTING ON THE CALIFORNIA
TOBACCO DIRECTORY**

JUS-TOB5 (Rev. 01/2021)

requiring information to be affixed to, or contained in, the labels, marking, or packaging? **No** **Yes**

- D. If Applicant answered "No" to question IX.A, "Yes" to question IX.B, or "Yes" to any question under IX.C, attach a fully executed California Tobacco Manufacturer and Importer Surety Bond (JUS-TOB14 (Rev. 10/2011)) Exhibit _____ /BOND.
- E. Amount of Applicant's surety bond for the benefit of California:

- F. Largest amount of escrow deposited by Applicant for the benefit of California for any Sales Year during the last five (5) Sales Years:
_____ (Amount of escrow deposited in dollars for largest Sales Year)
_____ (Sales Year for deposit amount above)
- G. Name of bond company: _____ e _____
- H. A letter from Applicant's bond company dated this calendar year confirming that the attached surety bond remains in place and the amount of the surety bond is attached as Exhibit _____ / BOND LETTER.

PART X: PACT Act Compliance

- A. Has Applicant registered with the Federal Bureau of Alcohol, Tobacco, and Firearms ("ATF") ATF under the Prevent All Cigarette Trafficking Act, 15 U.S.C. §§ 375-378 ("PACT Act")? **No** **Yes**
- B. Has Applicant registered with the California Department of Tax and Fee Administration ("CDTFA") under the PACT Act? **No** **Yes**
- C. During the past twelve (12) months, did Applicant sell, transfer, or ship Cigarettes into California or between points in California through any Indian Country as defined by the PACT Act? **No** **Yes**
- D. During the past twelve (12) months, did Applicant file PACT Act reports with CDTFA? **N/A** **No** **Yes**
- E. Identify all persons that sold, transferred, or shipped any Cigarettes Fabricated by Applicant into California or between points in California through any Indian Country during the past twelve (12) months.



**NON-PARTICIPATING TOBACCO PRODUCT
("NPM") CERTIFICATION SEEKING STILL
TOBACCO DIRECTORY**

JUS-TOB5 (Rev. 11/2021)

(Alternatively, Applicant's response is attached as Exhibit _____ / SHIPPER(S).)

- F. Does Applicant anticipate that any additional persons will sell, transfer, or ship any Cigarettes fabricated by Applicant into California or between points in California through any Indian Country during the next twelve (12) months?

No Yes

If Applicant answered "Yes," list the additional persons here:

(Alternatively, Applicant's response is attached as Exhibit _____ / SHIPPER(S).)

PART XI: Federal Excise Tax

- A. How many persons paid or will pay federal excise tax on any of the Cigarette Brand Styles listed on Exhibit B / Brand List (JUS-TOB8 (Rev. 11/2021)) for the preceding calendar year? _____

- B. Identify all persons that paid or will pay federal excise tax on any of the Cigarette Brand Styles listed on Exhibit B / Brand List (JUS-TOB8 (Rev. 11/2021)) during the preceding calendar year.

- C. Applicant has provided the Office of the Attorney General with:

- copies of all tax returns reflecting all of the federal excise tax paid on all of the Cigarettes Brand Styles listed on Exhibit B / Brand List (JUS-TOB8 (Rev. 11/2021)) during the preceding calendar year; or
- written consent to obtain all tax returns reflecting all of the federal excise tax paid on all of the Cigarettes Brand Styles listed on Exhibit B / Brand List (JUS-TOB8 (Rev. 11/2021)) during the preceding calendar year.

**NON-PARTICIPATING TOBACCO PRODUCT MANUFACTURER
("NPM") CERTIFICATION SEEKING LISTING ON THE CALIFORNIA
TOBACCO DIRECTORY**

JUS-TOB5 (Rev. 11/2021)

PART XII: Cigarette Fire Safety Standard Compliance

For each Brand Style that Applicant seeks to list on the California Tobacco Directory, all letters and supporting documentation establishing compliance with the California Cigarette Fire Safety and Firefighter Protection Act, Health and Safety Code sections 14950-14959, are attached as Exhibit _____ / FIRE STANDARD COMPLIANT.

PART XIII: Packaging or Labeling

For each Brand Style that Applicant seeks to list on the California Tobacco Directory:

- Electronic copies of all packaging or labeling that was not previously provided to the Office of the Attorney General are attached as Exhibit _____ / PACKAGING. (Do not submit actual packaging or labeling); or
- Applicant certifies that: none of its packaging has changed since Applicant's last submission to Office of the Attorney General; and the Office of the Attorney General has received electronic copies of all of Applicant's current packaging.

The Office of the Attorney General is not approving Applicant's packaging through the Directory certification process.

PART XIV: Federal Trade Commission Rotation Plan Compliance

For each Brand Style that Applicant seeks to list on the California Tobacco Directory, copies of the complete and unredacted warning rotation plan(s) submitted to the Federal Trade Commission ("FTC") pursuant to 15 U.S.C. § 1333 and the FTC's current approval letter for each Brand Family are attached as Exhibit _____ / FTC APPLICATIONS.

PART XV: FDA Compliance

- A. Has the United States Food and Drug Administration ("FDA") determined that any Brand Style of Cigarettes on Exhibit B / Brand List (JUS-TOB8 (Rev. 11/2021)) is not currently lawful for sale in the United States, including but not limited to not compliant with Substantial Equivalence under section 905(j) of the Federal Food, Drug and Cosmetic Act?
- No Yes
- B. Has FDA issued a finding or otherwise advised Applicant that any Brand Style of Cigarettes on Exhibit B / Brand List (JUS-TOB8 (Rev. 11/2021)) may not be lawful for sale in the United States, including but not limited to compliance with Substantial Equivalence under section 905(j) of the Federal Food, Drug and Cosmetic Act?
- No Yes

**NON-PARTICIPATING TOBACCO PRODUCT MANUFACTURER
("NPM") CERTIFICATION SEEKING LISTING ON THE CALIFORNIA
TOBACCO DIRECTORY**

JUS-TOB5 (Rev. 11/2021)

- C. Applicant will notify the Office of the Attorney General within five (5) business days if FDA or any other federal or state agency determines or issues a statement that any Brand Style of Cigarettes on Exhibit B / Brand List (JUS-TOB8 (Rev. 11/2021)) is no longer lawful for sale in the United States or California.

No Yes**PART XVI: Department of Health and Human Services Ingredient Compliance**

For each Brand Style that Applicant seeks to list on the California Tobacco Directory, copies of the current documentation from the Department of Health and Human Services establishing compliance with 15 U.S.C. § 1333a is attached as Exhibit _____ / DHHS INGREDIENT.

PART XVII: Additional Questions

- A. Has Applicant's business structure or owners changed since Applicant's last Certification seeking Listing on the California Tobacco Directory (JUS-TOB5 (Rev. 11/2021))?

No Yes

- B. Does Applicant have any contract or other agreement with any Participating Manufacturer under the Master Settlement Agreement?

No Yes

- C. Is Applicant prohibited, enjoined, or banned from selling any Cigarettes in any state or in the United States by any court order, administrative forum, or state or federal agency order, ruling, or other determination?

No Yes

- D. Does any state or the United States government have any unsatisfied judgment against Applicant?

No Yes

- E. During the past five (5) years, has Applicant been named as a party in a criminal or civil proceeding related to the manufacturing or distribution of Cigarettes in the United States or any state?

No Yes

- F. During the past five (5) years (but no earlier than 2021), has Applicant withdrawn any certification or other application seeking listing on a state's tobacco directory before the state rendered a decision on any portion of the certification or application?

No Yes

If Applicant answered "Yes" to any of questions A-F above, a narrative that fully explains Applicant's answer(s) is attached as Exhibit _____. Applicant's response shall contain, at least, the names of the states, dates, years, Brand Families, persons, case names and numbers involved, and/or dates the ownership or business structure change became effective.

**NON-PARTICIPATING TOBACCO PRODUCT MANUFACTURER
("NPM") CERTIFICATION SEEKING LISTING ON THE CALIFORNIA
TOBACCO DIRECTORY**

JUS-TOB5 (Rev. 11/2021)

- G. During the past five (5) years, has any state denied any part of a certification by Applicant seeking listing on any state's tobacco directory? **No** **Yes**

If Applicant answered "Yes", attach a narrative that includes the state(s), year(s) and attach a copy of the letter(s) or notice(s) of denial. Exhibit _____.

- H. During the past five (5) years, has Applicant deposited all tobacco escrow demanded by any state within ninety (90) days of each demand? This question concerns whether Applicant deposited all of escrow demanded by all states during the past five (5) years, not whether Applicant agrees with the grounds or sufficiency of any escrow demand(s) at issue. **No** **Yes**

If Applicant answered "No", a narrative that fully explains Applicant's answer, including but not limited to, the year(s), state(s), whether the amount of escrow demanded by any state remains unsatisfied is attached as Exhibit _____.

- I. Has any of Applicant's owners or officers ever been an owner or officer of another tobacco company that a state contends did not make the escrow deposits required by a state's Reserve Fund Statute? **No** **Yes**

If Applicant answered "Yes," attach a narrative that fully explains Applicant's answer, including but not limited to the owner(s) or officer(s) and the companies and states(s) involved is attached as Exhibit _____.

- J. Over the past three (3) years, has Applicant's average annual gross receipts totaled less than fifteen million dollars (\$15,000,000)? The scope of this question is not limited to gross receipts from Cigarettes sales. **No** **Yes**

- K. Does Applicant have more than one hundred employees? **No** **Yes**

- L. Is Applicant a federally recognized tribe? **No** **Yes**

- M. Is Applicant a corporation formed under tribal law? **No** **Yes**

- N. Is Applicant affiliated with any tribe? **No** **Yes**

- O. Is Applicant's facility or business located on tribal land? **No** **Yes**

PART XVIII: Exhibits

All exhibits in support of this certification are hereby incorporated by reference.

No **Yes**

**NON-PARTICIPATING TOBACCO PRODUCT MANUFACTURER
("NPM") CERTIFICATION SEEKING LISTING ON THE CALIFORNIA
TOBACCO DIRECTORY**

JUS-TOB5 (Rev. 11/2021)

I have carefully reviewed all of the exhibits in support of Applicant's certification and they are, to the best of Applicant's knowledge, true, correct, and complete. **No** **Yes**

All exhibits in support of this certification shall be identified, organized, and ordered by alphabetical designation.

Exhibit A shall be an index that lists and identifies all of the exhibits in support of this certification. The first column must list all exhibits by their alphabetical designation in alphabetical order. The second column must provide a brief description of each exhibit. California predesignated several brief exhibit descriptions, which appear in this certification in all capitals following blank spaces where Applicant enters alphabetical designations for the exhibits in support of this certification. For example, on page eight (8) of this certification, the brief exhibit description for Applicant's CDTFA manufacturers license is "CDTFA LICENSE" and appears on the certification as "Exhibit _____ / CDTFA LICENSE." Thus, Applicant shall use "CDTFA LICENSE" as the predesignated brief exhibit description in Applicant's exhibit index. Conversely, the exhibits in support of Applicant's responses to part XVII, if any, do not have predesignated brief exhibit descriptions and Applicant may choose their own brief descriptions for these exhibits.

If Applicant is submitting both Paper Exhibits and Electronic Exhibits, Exhibit A shall contain a third column reflecting whether each exhibit is submitted as a Paper Exhibit or Electronic Exhibit.

Exhibit B must be an Excel copy of Brand List (JUS-TOB8 (Rev. 11/2021)).

Except for Exhibit A and Exhibit B, Applicant may choose the alphabetical designations for the exhibits in support of this certification. Applicant may not skip or duplicate any letters.

Each Paper Exhibit shall be separated by a hard 8 1/2 x 11 sheet with hard paper or plastic tabs extending below the bottom of the page bearing the exhibit alphabetical designation.

Electronic Exhibits must be delivered in a format that displays each exhibit's alphabetical designation and a brief description of each exhibit.

PART XIX: Signature

I understand that the Office of the Attorney General may require additional information and/or documentation to establish eligibility for listing on the California Tobacco Directory.

I understand that California regulations require that this certification be signed by a qualified company officer or other such individual authorized to bind Applicant. I am an officer authorized by Applicant to legally bind Applicant under the law of the State of California and I hereby bind Applicant.



**NON-PARTICIPATING TOBACCO PRODUCT MANUFACTURER
("NPM") CERTIFICATION SEEKING LISTING ON THE CALIFORNIA
TOBACCO DIRECTORY**

JUS-TOB5 (Rev. 11/2021)

I declare, under the penalty of perjury, that all of the statements and information contained in this certification, including but not limited to Exhibits and accompanying statements, are true, correct, accurate, and complete.

NPM

SIGNATURE OF AUTHORIZED AGENT FOR NPM: _____

NAME OF AUTHORIZED AGENT FOR NPM: _____

TITLE: _____

DATE: _____

To be completed by a notary public

A notary public verifies only the identity of the individual who signed the document to which this certificate is attached, not the truthfulness, accuracy, or validity of that document.

On _____, before me, _____
personally appeared _____,
who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s)
is/are subscribed to the within instrument and acknowledged to me that he/she/they executed
the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the
instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the
instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

Signature: _____

(Seal)

ADOPT

CIG-MAP (JUS-TOB7 (Rev. 09/2020))

Part I: Reporting entity and Sales Year reported	
Name of Non-Participating Manufacturer ("NPM"):	
Sales Year Reported:	
Name and title of person that prepared this report:	

State of California

Department of Justice

Part II: Where Cigarettes were sold and escrow and equity fee was paid during the Sales Year		
State, district, or territory	Total number of NPM's Cigarettes sold during the Sales Year reported	Total number of NPM's Cigarettes upon which tobacco escrow or equity fee was paid during the Sales Year reported
Alabama		
Alaska		
Arizona		
Arkansas		
California		
Colorado		
Connecticut		
Delaware		
Florida		
Georgia		
Hawaii		
Idaho		
Illinois		
Indiana		
Iowa		
Kansas		
Kentucky		
Louisiana		
Maine		
Maryland		
Massachusetts		
Michigan		
Minnesota		
Mississippi		
Missouri		
Montana		
Nebraska		
Nevada		
New Hampshire		
New Jersey		
New Mexico		
New York		
North Carolina		
North Dakota		

Ohio		
Oklahoma		
Oregon		
Pennsylvania		
Rhode Island		
South Carolina		
South Dakota		
Tennessee		
Texas		
Utah		
Vermont		
Virginia		
Washington		
West Virginia		
Wisconsin		
Wyoming		
Washington		
District of Colombia		
American Samoa		
Guam		
Northern Mariana Islands		
Puerto Rico		
Virgin Islands		
Number of Cigarettes which remain in NPM's inventory on which NPM paid federal excise tax during the Sales Year reported		
After reviewing all information in NPM's possession, custody, or control, NPM does not know where the following number of its Cigarettes were sold during the Sales Year reported		
Totals	-	-

Part III: Federal Excise Tax Paid Cigarettes		Total number of NPM's Cigarettes on which federal excise tax was paid during the Sales Year reported. (Report in sticks). The total shall include all arbitrios de cigarillos collected by the Puerto Rico taxing authority.
---	--	--

Enter sum above (report in Sticks)



STATE OF CALIFORNIA

REPEAL

DEPARTMENT OF JUSTICE

DISTRIBUTOR ELECTRONIC MAIL ("E-MAIL") REGISTRATION FORM

JUS-TOB88 (Rev. 02/2004)

Please complete and submit to the Attorney General's Office:*

Mailing Address:

Office of the Attorney General
for the State of California
Tobacco Litigation & Enforcement Section
P.O. Box 944255
Sacramento, CA 94244-2550

OR

Street Address:

Office of the Attorney General
for the State of California
Tobacco Litigation & Enforcement Section
1300 I Street, Suite 125
Sacramento, CA 95814

*Alternatively, the information required by this form may be submitted electronically to the Attorney General's Office at tobacco@doj.ca.gov

Distributor Name: _____

BOE License No. _____

Street Address: _____

City: _____ aState: _____ Zip Code: _____

Mailing Address (if different from above): _____

Telephone Number: _____

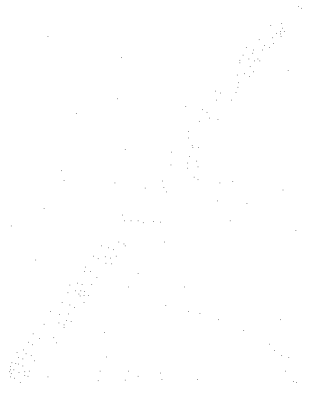
Facsimile (FAX) number: _____

Contact Person: _____

Title: _____

Website Address: _____

Distributor's E-mail Address: _____



[To Be Submitted as an Excel Spreadsheet]

BRAND LIST JUS-TOB8 (Rev. 11/2021)

State of California Department of Justice

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P

[Column Headings]

A. Applicant seeks to add style to Directory

B. Applicant seeks to recertify style for Directory

C. Applicant seeks to remove style from Directory

D. Applicant does **not** seek to list style on Directory

E. Brand Family

F. Brand Style

G. Carton UPC Number

H. Pack UPC Number

I. Roll-Your-Own Tobacco (Yes or No)

J. Number of Cigarettes in pack

K. Export-Only Brand

L. PM or NPM

M. Name of Fabricator

N. Fabricator's TTB Permit Number

O. Applicant holds Trademark.

Instructions

- In columns E and F of this JUS-TOB8 (Rev. 11/21), list all of the Brand Families and Brand Styles of Cigarettes required by Part III of applicant's JUS-TOB1 (Rev. 11/21) for PMs or Part IV of Applicant's JUS TOB5 (Rev. 11/21) for NPMs.
- In column A identify any Brand Styles of Cigarettes that applicant seeks to add to the California Tobacco Directory.
- In column B identify any Brand Styles of Cigarettes that are currently listed on the California Tobacco Directory and applicant seeks to reestablish eligibility for listing on California Tobacco Directory.

[To Be Submitted as an Excel Spreadsheet]

BRAND LIST JUS-TOB8 (Rev.11/2021)

State of California Department of Justice

- In column C identify any Brand Styles of Cigarettes that applicant seeks to remove from the California Tobacco Directory.
- In column D identify any Brand Styles of Cigarettes listed on Applicant's JUS-TOB8 that applicant does not seek to list on the California Tobacco Directory.
- In column G list the carton UPC associated with each Brand Style listed by applicant in column F. List each UPC in a separate cell of column G.
- In column H list the pack UPC associated with each Brand Style listed by applicant in column F. List each UPC in a separate cell of column H.
- In column I indicate with a “Yes” or “No” whether each of Brand Styles of Cigarettes listed by applicant in column F is Roll-Your-Own tobacco (“RYO”).
- In column J identify how many Cigarettes are in each pack. If the Cigarette is RYO answer “RYO.”
- In column K indicate with a “Yes” or “No” whether any of the Brand Styles listed by applicant in column F are not intended to be sold anywhere in the United States and/or marked at “Export Only” on the pack.
- In column L indicate with “PM” or “NPM” whether the Brand Style of Cigarette listed by applicant in column F is a PM or NPM Brand.
- In column M provide the name of the entity that Fabricated the Brand Style of Cigarette listed by applicant in column F.
- In column N provide the Alcohol and Tobacco Tax and Trade Bureau manufacturer license number of the entities listed in column M.
- In column O indicate with a “Yes” or “No” whether applicant holds the trademark of the Brand Style of Cigarettes listed by Applicant in column F.



CIGARETTE BRAND STYLE AUTHENTICATION INFORMATION

REPEAL

MANUFACTURER: _____

MSA Status: ___ OPM ___ SPM ___ NPM NUMBER OF STYLES: _____ DATE: _____

Name of Person Completing this Form: _____ Position in Company: _____

BRAND FAMILY (as listed on California Directory): CIGARETTES AND ROLL-YOUR-OWN

Style Name	Size (Regular, King, 100's, etc.)	Pack Content (20, 25)	Pack Type (Soft, Box)	Pack UPC	Carton UPC