



STATE OF ARKANSAS
**IMPORTER ACCEPTANCE OF
 JOINT-AND-SEVERAL LIABILITY**

CERTIFICATION YEAR
2026
 *Due On or Before April 30, 2026

IMPORTER INFORMATION:	
Business Name:	Contact Person:
Address:	City:
State:	Zip Code:
Telephone:	Email:

IS THE COMPANY REPRESENTED BY COUNSEL?	Yes	No
---	-----	----

IDENTIFICATION OF COUNSEL:	
Firm Name:	Counsel's Name:
Address:	City:
State:	Zip Code:
Telephone:	Email:

FEDERAL TOBACCO IMPORTER PERMIT NUMBER	
---	--

→ A copy of the permit issued by the U.S. Department of Treasury, Tobacco Tax Bureau must be included with this form.

NON-PARTICIPATING MANUFACTURER FOR WHOM LIABILITY IS ACCEPTED:	
Business Name:	Contact Person:
Address:	City:
State:	Zip Code:
Telephone:	Email:

BRAND FAMILIES BEING IMPORTED FROM NON-PARTICIPATING MANUFACTURER:	

THESE CIGARETTE BRAND FAMILIES ARE IMPORTED UNDER:	
	A Written Contract Commencing _____ and ending _____.
	An Oral Contract or Informal Agreement.

→ If the cigarette brand families are imported under a written contract, a copy of that contract must be included with this form.

ACCEPTANCE OF JOINT-AND-SEVERAL LIABILITY:
 In accordance with Act 1073 of 2003, ARK. CODE ANN. §§ 26-57-1301, *et seq.*, as amended, for all sales of brands of cigarettes identified above occurring in the State of Arkansas, the Importer hereby accepts joint-and-several liability with the Non-Participating Manufacturer identified above for deposit of all escrow due, payment of all penalties imposed, and all costs and attorney's fees imposed for escrow liability under ARK. CODE ANN. § 26-57-261, including all quarterly payments that may be required by ARK. CODE ANN. § 26-57-1305(e). This acceptance of joint-and-several liability shall remain in effect until the Importer withdraws from this obligation by giving 60 days advance notice by registered mail to the Office of the Arkansas Attorney General, provided such withdrawal shall not release said Importer from any liability existing hereunder at the

time of the effective date of the said withdrawal and further provided that said 60 days shall begin to run on the day following receipt of notice by the Office of the Arkansas Attorney General. More particularly, all obligations existing on the effective date of the Importer's withdrawal, including, but not limited to any escrow obligations, penalties, costs, and attorney's fees, shall continue to be protected by this agreement, even though no cause of action has accrued at the time of the withdrawal, until the running of the statute of limitations on actions claiming against this obligation.

Initial of Importer: _____

CONSENT TO SUIT:

The above-named Importer, does hereby Consent that any action or proceeding against it pursuant to Act 1099 of 1999, ARK. CODE ANN. §§ 26-57-260 and 26-57-261, and Act 1073 of 2003, ARK. CODE ANN. §§ 26-57-1301, *et seq.*, as amended, by the State of Arkansas, may be commenced in any state court of competent jurisdiction within Arkansas.

Initial of Importer: _____

REQUIRED DOCUMENTATION:

Proof of Authority to accept joint-and-several liability for Non-Participating Manufacturer under Act 1099 of 1999, ARK. CODE ANN. §§ 26-57-260 and 26-57-261, and Act 1073 of 2003, ARK. CODE ANN. §§ 26-57-1301, *et seq.*, as amended.

Proof of authority to consent to suit on behalf of the Importer, *e.g.*, a resolution by the Importer specifically agreeing to the consent to suit provision, as well as any required approval by an applicable governmental agency, whether federal, state, county, local, or tribal.

Proof of authority given to the signing party to execute this agreement.

IMPORTER'S REGISTERED AGENT FOR SERVICE OF PROCESS:

Company:	Address:
City:	State:
Zip Code:	Telephone:
Fax:	Email:

→ A statement from the Registered Agent noting his or her service in this capacity must be included with this Certification Form. Pursuant to Arkansas law, this Registered Agent must reside in the State of Arkansas.

BONDING:

Does the Importer submitting this form have a bond in place to cover escrow liability for sales made in Arkansas during the sales year?	Yes	No
---	-----	----

→ If your answer to the preceding question was "yes," a copy of such bond must be included with this Certification Form.

SIGNATURE:

Authorized Designee:	Title:
Designee Signature:	Date:

NOTARY:

Subscribed and Sworn Before Me on this Date:
Signature of Notary Public:
City or County of:
My Commission Expires:

→ Seal of Notary must be included and should overlap the right-hand column of the above box.

MAIL THE COMPLETED FORM TO:

Office of the Arkansas Attorney General
ATTN: Tobacco Division
101 West Capitol Avenue
Little Rock, Arkansas 72201

→ *This form, including attachments, must be received on or before **April 30, 2026.***

→ *This form will not be processed unless all fields are completed and all required attachments have been received.*