



ALABAMA DEPARTMENT OF REVENUE
BUSINESS & LICENSE TAX DIVISION

TOB: REG
5/14

TOBACCO TAX SECTION

P.O. Box 327555 • Montgomery, AL 36132-7555 • (334) 242-9627

www.revenue.alabama.gov

OFFICE USE ONLY	
Registration No.	_____
Effective Date	_____

Tobacco Products Registration Form

THIS FORM MUST BE COMPLETED BY RETAIL DISTRIBUTORS (INCLUDING DELIVERY SELLERS DISTRIBUTING CIGARETTES OR SMOKELESS TOBACCO TO CONSUMERS) RECEIVING/SELLING TOBACCO PRODUCTS FOR WHICH THE STATE AND/OR STATE-ADMINISTERED COUNTY TAXES HAVE NOT BEEN PAID.

1. NAME OF COMPANY (INDIVIDUAL'S NAME IF DIRECT CONSUMER OF THE PRODUCT)		2. FEIN [][][][][][][][][][] OR	
3. ADDRESS		SOCIAL SECURITY NUMBER [][][][][][][][][][]	
4. CITY	STATE	COUNTY	ZIP
5. CONTACT PERSON		6. TELEPHONE NUMBER ([][][]) [][][] - [][][][]	
7. E-MAIL ADDRESS (According to §6-12A-3(b)(4), Code of Alabama 1975, you are required to provide your e-mail address for purposes of receiving notification of updates to the Directory of Cigarettes Approved for Stamping and Sale in Alabama. This information is also required according to the federal PACT Act.)			

7(a). Are you a Delivery Seller? (i.e., seller of cigarettes or smokeless tobacco to a consumer in Alabama if the consumer submits the order via telephone or other method of voice transmission, mail orders, Internet, or other online service where the seller is not in the buyer's physical presence) Yes No

7(b). If the answer is Yes, provide all website addresses from which sales are made: _____

7(c). If you are located outside of Alabama and you are selling, transferring, or shipping for profit cigarettes or smokeless tobacco in interstate commerce in Alabama, or advertising or offering cigarettes or smokeless tobacco for sale, transfer, or shipment in Alabama, complete form TOB: JEN-REG.

8. IF APPLICABLE, ADDRESS AT WHICH TOBACCO PRODUCTS ARE RECEIVED IF DIFFERENT FROM ABOVE.		
9. CITY	STATE	ZIP

10. TYPE OF BUSINESS ENTITY:
 Individually Owned Partnership Corporation Limited Liability Co. (LLC) Other _____

List below the names, identifying number (social security or FEIN number), and address of all owners, partners, corporate officers, and LLC members. Attach additional sheets if space is not sufficient.

NAME	SSN/FEIN (Identifying #)	TITLE	HOME ADDRESS

If you are a LLC, are you a single-member or multi-member
For Federal income tax purposes, have you filed Internal Revenue Service (IRS) form 8832 electing to be treated as a corporation?
 Yes No If yes, please attach a copy to this form.

11. If applicable, do you have a privilege license which allows you to sell, offer for sale or store tobacco products?
 Yes No

12. Are you the direct consumer of the product?
 Yes No

13. List the types of tobacco you plan to receive for distribution or use:

14. The Tobacco Master Settlement Complementary Legislation Act requires wholesalers and distributors to submit reports to the Alabama Department of Revenue that show the total number of cigarettes or in the case of roll-your-own, the equivalent stick count for which the wholesalers and distributors affixed stamps during the previous month or otherwise paid the tax due. It is unlawful for a wholesaler or distributor to stamp, sell, offer, or possess for sale cigarettes that are manufactured by a manufacturer that is not in full compliance with this Act. A wholesaler or distributor can lose their stamping privileges or registration number if they have activity with a manufacturer that is not in full compliance with the above Act and the NPM Escrow Provisions of Title 6, Chapter 12. Pursuant to the above Act, the statement below must be signed and notarized in order to complete the application process.

Under penalties of perjury, we hereby certify that we will comply fully with the provisions of the Tobacco Master Settlement Complementary Legislation Act.

Firm: _____

Name (Please Print): _____

Signature: _____

Title: _____

Sworn to and subscribed before me this the _____ day of _____, _____.

Notary Public: _____

15. Do you plan to affix the Alabama revenue stamp to tobacco products?

Yes No

16. Will tobacco product purchases be stamped with the Alabama revenue stamp by you or your suppliers?

Yes No

17. Will tobacco product purchases be stamped with the appropriate county revenue stamp by you or your suppliers?

Yes No

18. List suppliers name(s) and address(es) (attach additional sheets if necessary):

19. Indicate if you are a:

Wholesaler Retailer Manufacturer or Semijobber.

Note: *Semijobber* is defined as an entity that buys tobacco products from permitted wholesalers or obtains tobacco from other sources and sell at wholesale to licensed retail dealers for the purpose of resale only.

20. Do you make sales for resale? Yes No

21. List counties in which you plan to conduct business or county in which you reside if you are the consumer:

22. Are your suppliers, listed in item 18, personally soliciting your business?

Yes No

23. How are deliveries of tobacco products made to you?

Supplier's Vehicle Common Carrier Mail Order

Other (please explain) _____

Firm: _____

Signature: _____

Officer of Entity (If you are a LLC, and all members Do Not sign the application, complete form TOB: LLC-AUTH)