



ALABAMA DEPARTMENT OF REVENUE
BUSINESS & LICENSE TAX DIVISION
TOBACCO TAX SECTION

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

TOB: REG
2/20

OFFICE USE ONLY
Registration No.
Effective Date

Tobacco Products Registration Form

THIS FORM MUST BE COMPLETED BY WHOLESALEERS OF OTHER TOBACCO PRODUCTS (OTP) ONLY AND 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
3. ADDRESS
4. CITY STATE COUNTY ZIP
5. CONTACT PERSON TITLE
6. TELEPHONE NUMBER
7. E-MAIL ADDRESS

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.

Table with 4 columns: 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. Section 40-23-6, Code of Alabama 1975, requires that any person applying for an initial license or renewal of an expired or cancelled license on or after January 1, 2020, who is in the business of selling tobacco or alcohol, to purchase and maintain a one-time surety bond for a two-year period in the amount of \$25,000.

Have you purchased a \$25,000 surety bond? Yes No

If yes, please provide a copy of the surety bond. If no, please contact the Sales & Use Tax Division at (334) 242-1490.

NOTE: This application cannot be processed without the surety bond.

12. If business is located in Alabama, have you purchased a state/county business privilege license which allows you to sell, offer for sale or store tobacco products? Yes No

13. Are you the direct consumer of the product? (i.e. are you ordering the product and having it shipped to you for your personal consumption.) Yes No

14. List type of tobacco you plan to receive for distribution or use in Alabama:

Note: If you are a wholesaler of cigarettes, you MUST complete the appropriate Application for Tobacco Stamping Permit.

15. 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: _____

16. Do you plan to affix the Alabama revenue stamp to cigarettes? Yes No

17. Will cigarettes be stamped with the Alabama revenue stamps? Yes No

18. Will cigarettes be stamped with the appropriate county revenue stamp? Yes No

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

20. Indicate if you are a: Wholesaler Retailer Manufacturer or Semijobber

Note: If you are a wholesaler of cigarettes, you MUST complete the appropriate Application for Tobacco Stamping Permit.

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

21. Do you sell tobacco products to persons who are reselling the product? Yes No

If Yes, you are required to file a sales for resale report.

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

23. Are your suppliers, listed in item 19, personally soliciting your business? Yes No

24. How are deliveries of tobacco products made to you? Supplier's Vehicle Common Carrier Mail Order

Other (please explain) _____

25. Will you distribute tobacco products other than cigarettes (OTP)? If yes, you must file the required monthly state/county tobacco tax returns. Yes No

26. If out-of-state company, is your business registered with your home state? Please provide a Certificate of Good Standing.

Yes No

27. Have any of the persons shown in item 10 been convicted of a felony in Alabama or anywhere in the U.S.? Yes No

Firm: _____

Signature: _____ Title: _____

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