



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

Application For Tobacco Stamping Permit

(RESIDENT WHOLESALER OF CIGARETTES AND OTHER TOBACCO PRODUCTS (OTP))

IF YOU ARE ONLY GOING TO WHOLESALE OTP, COMPLETE THE TOBACCO PRODUCTS REGISTRATION FORM

TO THE ALABAMA DEPARTMENT OF REVENUE:

1. We, _____, whose place of business is located at _____

COMPANY NAME

STREET ADDRESS

_____, in _____, Alabama _____ do hereby apply for a wholesaler's or jobber's permit as required by Code of Alabama 1975, Section 40-25-16. If permit is issued, we agree not to pass on any part of the four and three quarter percent discount allowed by the State on the purchase of stamps. We also furnish the following information:

CITY

ZIP

2. FEIN: [] [] [] [] [] [] [] [] [] [] OR SSN: [] [] [] [] [] [] [] [] [] []

Telephone Number: [] [] [] / [] [] [] - [] [] [] []

3. Contact Person: _____ Title: _____

E-Mail Address: _____

4. 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.

5. List types of tobacco products you plan to distribute: _____

6. List brands you plan to distribute: _____

7. 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.

OVER

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

Firm: _____

Signature: _____

Type or Print Signature Name: _____

Title: _____

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

Notary Public: _____

8. Do you plan to set aside products for shipment out-of-state? Yes No

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

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.

10. Do you make sales for resale? Yes No

If yes, you must file the monthly Sales for Resale Report.

11. List counties in which you plan to do business: _____

12. Are sales of tobacco products in Alabama made only to licensed retail dealers? Yes No

13. Do you sell to anyone under any circumstances any article of tobacco in less than wholesale quantities? Yes No

14. How many retail stores do you operate in this State engaged in the sale of taxable tobaccos? _____

14a. List the retail stores that are operated under your ownership, supervision or management. _____

15. Do you operate a retail department and a wholesale department engaged in the sale of taxable tobaccos under the same roof?

Yes No

16. How many sales representatives do you employ soliciting orders of taxable tobacco products in Alabama? _____

17. What territory do these representatives cover? _____

18. How many people do you employ for stamping tobacco? _____

19. Do you keep a permanent record of all taxable tobaccos received by your firm? Yes No

20. How many delivery trucks do you operate? _____

21. Do you distribute tobacco products to individuals operating their own vehicle(s) for distributing or transporting products to others?

Yes No

22. Is your firm one of a chain? Yes No

If yes, state the name and location of other stores in this chain located within Alabama: _____

23. List the name and address of the manufacturers from whom you purchase taxable tobaccos direct (add sheet if needed):

1. _____

2. _____

3. _____

4. _____

5. _____

24. Do you buy taxable tobaccos from other jobbers? Yes No If yes, in what quantities? _____

25. **We must receive a letter of intent from three (3) of your tobacco manufacturers. These letters must state the manufacturer's intent to sell tobacco products to your company and must be mailed to our office directly from the manufacturer.**

26. Are you in good standing with the Alabama Department of Revenue i.e., have you paid all taxes due to Alabama? Yes No

OVER

Under penalties of perjury, we hereby certify the above information to be true and correct.

Firm: _____

Signature: _____

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

Type or Print Signature Name: _____

Title: _____

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

Notary Public: _____