



COMPLETE THIS FORM AND RETURN IT WITH YOUR REMITTANCE. ALL QUESTIONS MUST BE ANSWERED COMPLETELY FOR YOUR REMITTANCE TO BE PROPERLY CREDITED. This license may be revoked upon the failure to pay a tax or taxes, or for the violation of any rule or regulation that the commissioner has authorized (including the sale of illegal cigarettes). For additional information regarding this application you may call Taxpayer Services between 8:00 a.m. and 4:30 p.m. (CT), Monday through Friday, holidays excepted. Please see the back of this notice for our local offices and phone numbers.

BUSINESS NAME AND EXACT LOCATION				BUSINESS MAILING ADDRESS	
NAME (GIVE TRADE NAME AT THIS LOCATION)				STREET OR ROUTE, P.O. BOX #	
STREET, HIGHWAY, COMMUNITY (DO NOT USE P.O. BOX #)				CITY	STATE ZIP CODE
CITY	COUNTY	STATE	ZIP CODE	BUSINESS TELEPHONE NUMBER Area Code ()	FAX NUMBER Area Code ()
EFFECTIVE DATE		FEIN/SSN		BUSINESS E-MAIL ADDRESS	
CONTACT PERSON				CONTACT E-MAIL ADDRESS	
PHONE NUMBER Area Code ()				FAX NUMBER Area Code ()	

- (A) Does Applicant control, possess, or maintain a cigarette rolling machine at a retail establishment? Yes No
If yes, how many machines? _____
- (B) Did Applicant receive notification of the law relative to cigarette rolling machines (Tenn. Code Ann. 67-4-1033) from the seller or lessor prior to purchase or lease of the rolling machine(s). Yes No
- (C) Does Applicant intend to affix tax stamps to cigarettes? Yes No
- (D) Applicant is aware of Tennessee's "complementary legislation", T.C.A. Section 67-4-2601 *et seq.* Yes No
- (E) Applicant intends to comply with T.C.A. Section 67-4-2601 *et seq.* Yes No
- (F) Applicant will purchase only untaxed Other Tobacco Products from outside Tennessee Yes No
- (G) Former owner of the business was (if within 3 years) _____ .
- (H) Former trade name of business was (if within 3 years) _____ .

1. Check Type of Tobacco License:

<input type="checkbox"/> A. Tobacco Distributor - \$100	
<input type="checkbox"/> B. Wholesale Dealer & Jobber - \$200	
<input type="checkbox"/> C. Manufacturing Distributor - \$200	
<input type="checkbox"/> D. Tobacco Manufacturer's Warehouse - \$200	
<input type="checkbox"/> E. Cigarette Rolling Machine Operator - \$500 per machine	(1) \$ _____

NOTE: Please check appropriate box at right and enter amount on line provided.

2. Penalty - Enter the amount of penalty as calculated in the instructions (2) \$ _____

3. Total Amount Due..... (3) \$ _____

FOR OFFICE USE ONLY
Acct. Number _____

MAKE CHECK PAYABLE TO:
TENNESSEE DEPARTMENT
OF REVENUE

Under penalties of perjury, I declare that the statements in this application are true and correct to the best of my knowledge and belief. This application applies only to the specified business and location listed hereon.

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Authorized Signature & Title

For additional information, contact the Taxpayer Services Division in one of our Department of Revenue Offices:

Chattanooga	Jackson	Johnson City	Knoxville	Memphis	Nashville
(423) 634-6266	(731) 423-5747	(423) 854-5321	(865) 594-6100	(901) 213-1400	(615) 253-0600
1301 Riverfront Parkway Suite 203	Suite 340 Lowell Thomas Building 225 Martin Luther King Blvd.	204 High Point Drive	7175 Strawberry Plains Pike Suite 209	3150 Appling Road Bartlett, TN	Andrew Jackson Building 500 Deaderick Street

Tennessee residents can also call our statewide toll free number at 1-800-342-1003.

Out-of-state callers must dial (615) 253-0600.

www.tennessee.gov/revenue

Instructions

Each person engaged in the business of selling, distributing, or handling tobacco products at the wholesale level in this state and each cigarette rolling machine operator in this state are required to file an application with the Department of Revenue on or before May 31 of each year for a license to engage in such business. Any person commencing business subsequent to May 31 shall apply for such license prior to the commencement of business. The license will expire on May 31 of each year.

Line 1: What Kind of Tobacco License Do I Need?

Tobacco Distributor - \$100 for each wholesale location where tobacco products are received or ordered for delivery to someone other than the ultimate consumer.

If you receive, purchase, or sell tobacco products as a secondary wholesaler and acquire only pre-stamped cigarettes and/or other tobacco products on which the tax has been previously paid, but do not sell to the ultimate consumer, you need a Tobacco Distributor's license.

Wholesale Dealer and Jobber - \$200 for each separate warehouse.

If you maintain wholesale facilities in one or more permanent locations; if you are in the business of receiving, storing, purchasing, selling at wholesale, importing unstamped tobacco products, or otherwise handling tobacco products for resale at a wholesale price; and if you sell only to other licensed wholesalers and distributors or retailers but not to the ultimate consumer, you need a Wholesale Dealer & Jobber license. This license requires a minimum \$2,000 bond.

Manufacturing Distributor - \$200 for each plant or processing location.

If you are engaged in the business of manufacturing or processing consumable tobacco products and you have a manufacturing plant located in this state, you need a Manufacturing Distributor license. This license requires a minimum \$2,000 bond.

Tobacco Manufacturer's Warehouse - \$200 for each storage warehouse.

If you are a manufacturer with a warehouse, building, or structure maintained separately from your manufacturing operation where you store tobacco products for distribution, and where you retail title to and control of distribution of such tobacco products, you need a Tobacco Manufacturer's Warehouse license. This license requires a minimum \$20,000 bond.

Cigarette Rolling Machine Operator - \$500 for each cigarette rolling machine.

If you control, possess, or maintain a cigarette rolling machine at a retail establishment that enables any person to process tobacco into a roll or a tube, you need a Cigarette Rolling Machine Operator license. "Cigarette Rolling Machine" means a machine at a retail establishment that enables any person to process at that establishment tobacco into a roll or tube. A copy of your tobacco product manufacturer's permit, issued by the TTB, must be submitted with this application.

Line 2: Any person failing to apply for a tobacco license prior to the commencement of doing business will be subject to a penalty in accordance with Tenn. Code Ann. Section 67-4-1015. The amount of penalty is equal to the amount of the license fee for each month (or part of month) in which activity occurred without the appropriate license.

Amount of license fee: _____ x Number of months or partial months in which you conducted business without a license: _____ = **[Amount of Penalty]**.

For example: If you begin acting as a Tobacco Distributor on October 15 but failed to apply for a tobacco license until December 1, you would be subject to a penalty in the amount of \$200.

Line 3: Enter the total of Lines 1 and 2. This is the amount due. Sign the application form. Send the completed and signed application and your payment, made payable to the Tennessee Department of Revenue, to the Tennessee Department of Revenue, Andrew Jackson State Office Building, 500 Deaderick Street, Nashville, Tennessee 37242.

For additional information or assistance regarding this application, contact the Department of Revenue. Tennessee residents may use the toll-free number, 1-800-342-1003. Nashville area and out-of-state callers may call (615) 253-0600. You may call either of these numbers between 8:00 a.m. and 4:30 p.m. (CT), Monday through Friday, holidays excepted. You may direct any correspondence or submit written information to the following address: Tennessee Department of Revenue, Andrew Jackson State Office Building, 500 Deaderick Street, Nashville, Tennessee 37242.