



ALABAMA DEPARTMENT OF REVENUE
BUSINESS & LICENSE TAX DIVISION

TOB: APP-NR
1/21

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

Application For Tobacco Stamping Permit

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

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

1. Business Name: _____

2. Address: _____

3. City: _____ State: _____ Zip: _____

4. FEIN: OR SSN:

Telephone number: / -

5. Contact Person: _____ Title: _____

E-Mail Address: _____

6. 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.

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

8. List brands you plan to distribute: _____

OVER

9. 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: _____

Signature: _____

Type or Print Signature Name: _____

Title: _____

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

Notary Public: _____

10. 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.

11. Do you make sales for resale? Yes No

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

12. Are you a licensed tobacco wholesaler in your state? Yes No

Permit number: _____ Cancellation number: _____

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

14. How many retail stores selling tobacco products are operated in Alabama under your ownership, supervision, or management? _____

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

16. How will you distribute tobacco products into Alabama?

Company Vehicle(s) Common Carrier Mail Order

Other (please explain) _____

17. How many trucks delivering tobacco products do you operate in Alabama? _____

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

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

19. **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. In addition to the letters from the manufacturers, we require a letter from your resident state indicating that your company is a duly qualified wholesaler in accordance with all laws, rules, and regulations with regard to selling tobacco products in the state. These letters must be mailed to our office directly from the manufacturers and the resident state.**

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

Firm: _____

Signature: _____

Type or Print Signature Name: _____

Title: _____

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

Notary Public: _____