



BUSINESS LOCATION SUPPLEMENT FOR CIGARETTE AND/OR TOBACCO PRODUCTS PERMIT

NOTE: Use this supplement to add additional commercial business locations for your existing Cigarette and/or Tobacco Products Permit.

• Please type or print.
• Please attach copies if necessary.

	1. Legal name of owner	2. Taxpayer number	
BUSINESS LOCATION	3. Business location name		
	4. Business location address where cigarettes or cigars/tobacco products are sold, kept for sale or consumption, or are otherwise stored		
	City	State	ZIP Code
	County	5. Enter the daytime phone number of the person primarily responsible for this business.	
	6. Is this a commercial business location?	<input type="checkbox"/> YES	<input type="checkbox"/> NO
	7. Is this location inside the city limits?	<input type="checkbox"/> YES	<input type="checkbox"/> NO
	8. Does this location include a humidor?	<input type="checkbox"/> YES	<input type="checkbox"/> NO
	9. Is this location a customs bonded warehouse?	<input type="checkbox"/> YES	<input type="checkbox"/> NO
	10. Describe the nature of your business at this location. (Use additional sheets if necessary.)		
	11. What is the first business date that this business location will conduct sales of cigarettes, cigars, and/or tobacco products?		
	12. Are you planning to sell cigarettes over the Internet/mail order?		
	NOTE: State law requires all Internet and mail order cigarette sellers to register their business with the state and collect all applicable state taxes and remit them to the Comptroller's office.		
TAX RESPONSIBILITY	13. What kind of permit are you applying for: <input type="checkbox"/> Retailer <input type="checkbox"/> Non-Retailer		
	14. Indicate the permit types needed (Non-Retail only): <input type="checkbox"/> Cigarette Wholesaler <input type="checkbox"/> Cigarette Manufacturer <input type="checkbox"/> Cigarette Distributor <input type="checkbox"/> Cigarette Importer		
	<input type="checkbox"/> Cigarette Bonded Agent <input type="checkbox"/> Tobacco Wholesaler <input type="checkbox"/> Tobacco Manufacturer <input type="checkbox"/> Tobacco Importer <input type="checkbox"/> Tobacco Bonded Agent		
	15. Provide your current Dept. of Treasury, Alcohol & Tobacco Tax & Trade Bureau (T.T.B.) permit number(s) (Only applicable to Cigarette Manufacturers, Cigarette Importers, Tobacco Manufacturers and Tobacco Importers).		
	16. Will you store unstamped cigarettes and/or tax-unpaid tobacco products for which tax is due? (Excluding Wholesalers and Manufacturers) <input type="checkbox"/> YES <input type="checkbox"/> NO		
	17. Indicate how your company will handle sample complimentary products (Only applicable to Distributors):		
	<input type="checkbox"/> Manufacturer will ship to a licensed distributor to stamp or pay the tax		
	<input type="checkbox"/> Manufacturer will pay the tax directly to the State of Texas for complimentary tobacco products		
SUCCESSOR INFORMATION	19. Enter the former owner's trade name. If known, enter the former owner's Texas taxpayer number.		
	Trade name	Taxpayer number of former owner	
	20. Enter the former owner's legal name. If known, enter the former owner's telephone number.		
	Legal name of former owner	Phone (Area code & number)	
	21. Check each of the following items you purchased. (This includes the value of stock exchanged for assets.)		
22. Enter the purchase price of the business or assets purchased and the date of purchase.			
Purchase price			
Date of purchase (Mo., day, year)			
SIGNATURES	The sole owner, all general partners, corporation president, vice-president, secretary or treasurer, or an authorized representative must sign this application. Representative must submit a written power of attorney with application. (Attach additional sheets, if necessary.)		
	23. I (We) declare that the information in this document and any attachments is true and correct to the best of my (our) knowledge and belief.		
	Type or print name and title of sole owner, partner or officer	Sole owner, partner or officer	
	Type or print name and title of partner or officer	Partner or officer	
	Type or print name and title of partner or officer	Partner or officer	

For Comptroller Use Only

Job name
MISCAPP
• **00991**

• 8 8

Reference no.

OF NR

Former owner is
 Active
 OOB

INSTRUCTIONS FOR COMPLETING BUSINESS LOCATION SUPPLEMENT FOR CIGARETTE AND/OR TOBACCO PRODUCTS PERMIT

Under Ch. 559, Government Code, you are entitled to review, request and correct information we have on file about you, with limited exceptions in accordance with Ch. 552, Government Code. To request information for review or to request error correction, contact us at the address or phone numbers listed on this form.

WHO MUST SUBMIT THIS SUPPLEMENT -

You must submit this supplement if:

- you currently have an **active** retailer or non-retailer cigarette and/or tobacco products permit; **AND**
- you have acquired a **NEW** business location where cigarette and/or tobacco products business will take place; including delivery sales of cigarettes through the Internet or mail order.

GENERAL DEFINITIONS

Business Location Address (Item 4) - Please provide the physical commercial business location address where cigarettes, cigars and/or tobacco products are sold; kept for sale or consumption; or are otherwise stored. (*Use street address and number or directions, city, state, and ZIP Code - NOT a P.O. Box or rural route and box number.*)

Commercial Business Location (Item 6) - means the entire premises that your business occupies. In addition, the business location where your cigarettes and/or tobacco products are stored or kept cannot be a residence or a unit in a public storage facility (except for cigars and tobacco products Manufacturer's Representatives).

Customs Bonded Warehouse (Item 9) - means a business location under the jurisdiction of the Federal Government.

Delivery Sales (Item 12) - means a sale of cigarettes to a consumer in this state in which the purchaser submits the order for the sale by means of telephone or other method of voice transmission, by using the mail or any other delivery service, through the Internet or another on-line service, or the cigarettes are delivered by mail or another delivery service. A sale of cigarettes is a delivery sale regardless of whether the seller is located within or outside Texas.

Permit Fee

- The \$180 permit fee for the retailer permit is prorated over a two year permit period.
(*Example: June 1, 2014 - May 31, 2016; June 1, 2016 - May 31, 2018, etc.*)
- During the last three months of the permit period, the Comptroller may collect the prorated permit fee for the current permit period and the fee for the next permit period.

RETAILER PERMIT FEE	JAN.	FEB.	MAR.	APR.	MAY	JUNE	JULY	AUG.	SEPT.	OCT.	NOV.	DEC.
EVEN YEAR	\$37.50	\$30.00	\$202.50* <i>*PRORATED</i>	\$195.00* <i>*PRORATED</i>	187.50* <i>*PRORATED</i>	\$180.00	\$172.50	\$165.00	\$157.50	\$150.00	\$142.50	\$135.00
ODD YEAR	\$127.50	\$120.00	\$112.50	\$105.00	\$97.50	\$90.00	\$82.50	\$75.00	\$67.50	\$60.00	\$52.50	\$45.00

- If you have been selling without a permit, a \$50 late fee will be assessed on each existing location, vending machine and/or vehicle that is not in compliance with permit requirements. Operating without a valid permit is a Class A misdemeanor and is punishable by a fine of not more than \$2,000 per day.

Non-Retailer Permit Period & Fee - The permit period for a Cigarette, Cigar and/or Tobacco Products Non-Retailer Permit is March 1st through the last day of February and is renewed every year. The permit fee for a new business location is due on or before the 30th day after the first business date, to avoid the \$50.00 late fee.

PERMIT TYPE - ANN. FEE	MAR.	APR.	MAY	JUNE	JULY	AUG.	SEPT.	OCT.	NOV.	DEC.*	JAN.*	FEB.*
Bonded agent - \$300.00	\$300.00	\$275.00	\$250.00	\$225.00	\$200.00	\$175.00	\$150.00	\$125.00	\$100.00	\$75.00	\$50.00	\$25.00
Distributor - \$300.00	300.00	275.00	250.00	225.00	200.00	175.00	150.00	125.00	100.00	75.00	50.00	25.00
Manufacturer - \$300.00	300.00	275.00	250.00	225.00	200.00	175.00	150.00	125.00	100.00	75.00	50.00	25.00
Wholesaler - \$200.00	200.00	183.33	166.67	150.00	133.33	116.67	100.00	83.33	66.67	50.00	33.33	16.67
Importer	NO FEE	NO FEE	NO FEE	NO FEE	NO FEE	NO FEE	NO FEE	NO FEE	NO FEE	NO FEE	NO FEE	NO FEE

* During the last three months of the permit period, the Comptroller may collect the prorated permit fee for the current period and the fee for the next permit period. Add the amounts in the "Annual Fee" column to the prorated amount for the applicable month. *For example, the January fee for a Bonded Agent is \$50.00 plus the annual fee of \$300.00 for a total of \$350.00.*

**YOUR PERMIT MUST BE PROMINENTLY DISPLAYED IN YOUR PLACE OF BUSINESS.
THE INFORMATION ON YOUR PERMIT IS PUBLIC INFORMATION.**

Complete this supplement and mail with your payment to:

COMPTROLLER OF PUBLIC ACCOUNTS

111 E. 17th Street
Austin, TX 78774-0100

Make check payable to:
STATE COMPTROLLER

FOR ASSISTANCE

If you have any questions regarding this business location supplement or cigarette, cigar and/or tobacco products tax, you may contact the Texas Comptroller's office at 800-862-2260 or 512-463-3731. You can also visit our website at comptroller.texas.gov.