



# Texas Application for Non-Retailer Cigarette, Cigar and/or Tobacco Products Permit

**GLENN HEGAR**

**TEXAS COMPTROLLER OF PUBLIC ACCOUNTS**

**Who Must Submit This Application** – You must submit this application if:

- you are a sole owner, partnership, corporation or other organization that intends to do business in Texas;
- you intend to manufacture, import, wholesale, distribute or store any cigarette, cigar and/or tobacco products; OR
- you intend to make a delivery sale or ship cigarettes in conjunction with a delivery sale.

**Definition of Non-Retailer –**

**Bonded Agent** – any person in this state who is a third-party agent of a manufacturer outside this state and who receives cigarettes or tobacco products in interstate commerce and stores the cigarettes or tobacco products for distribution or delivery to distributors under orders from the manufacturer.

**Cigarette distributor** – any person who:

- (a) is authorized to purchase for the purpose of making a first sale in this state cigarettes in unstamped packages from manufacturers who distribute cigarettes in this state and to stamp cigarette packages;
- (b) ships, transports, imports into this state, acquires or possesses cigarettes and makes a first sale of the cigarettes in this state;
- (c) manufactures or produces cigarettes; or
- (d) is an importer.

**Tobacco products distributor** – any person who:

- (a) receives untaxed tobacco products for the purpose of making a first sale in this state from a manufacturer either outside or within the state, or brings or causes to be brought into this state untaxed tobacco products for sale, use or consumption;
- (b) manufactures or produces tobacco products; or
- (c) is an importer.

**Export Warehouse** – any person in this state who receives cigarettes or untaxed tobacco products from manufacturers and stores the tobacco products for the purpose of making sales to authorized persons for resale, use or consumption outside the United States.

**Importer** – any person who ships, transports or imports into this state cigarettes or tobacco products manufactured or produced outside the United States for the purpose of making a first sale in this state. (An importer must obtain an annual permit from the Comptroller's office for each place of business owned or operated in Texas. There is no fee required to obtain an importer permit.)

**Manufacturer** – any person who manufactures, fabricates or assembles cigarettes or tobacco products, or causes or arranges for the manufacture, fabrication or assembly of cigarettes or tobacco products, for sale or distribution.

**Manufacturer's Representative** – any person who is employed by a manufacturer to sell or distribute the manufacturer's stamped cigarette packages or tax-paid cigars/tobacco products.

**Wholesaler** – Any person, including a manufacturer's representative, who sells or distributes stamped cigarette packages or tax-paid cigars/tobacco products in this state for resale, but who is not a distributor.

**Interstate Warehouse** – Any person in this state who receives unstamped cigarettes or untaxed tobacco products from a manufacturer, bonded agent, distributor, or importer and stores the cigarettes or tobacco products exclusively for an interstate warehouse transaction.

**General Definitions –**

**Customs bonded warehouse** – a business location under the jurisdiction of the Federal Government.

**Engaged in Business** – You are engaged in business in Texas if in relations to cigarettes or tobacco products, engaging by a person, either directly or through a representative, in any of the following activities: selling cigarettes or tobacco products in or into this state; using a warehouse or another location to store cigarettes or tobacco products; or otherwise conducting through a physical presence cigarettes or tobacco products related business in this state.

**First Sale** – means (a) the first transfer of possession in connection with a purchase, sale or exchange for value of cigarettes or cigars/tobacco products in or into this state, which includes the sale of cigarettes or tobacco products by a distributor in or outside this state to a distributor, wholesaler or retailer in this state; and a manufacturer in this state who transfers the cigarettes or tobacco products in this state. First sale does not include the sale of cigarettes or tobacco products by a manufacturer outside this state to a distributor in this state; or the transfer of cigarettes or tobacco products from a manufacturer outside this state to a bonded agent in this state; (b) the first use or consumption of cigarettes or cigars/tobacco products in this state; or (c) the loss of cigarettes or cigars/tobacco products in this state whether through negligence, theft or other loss.

**Penalty and late fee** – If you are a distributor, and you have been selling without a permit, you will need to file returns and pay tax, plus applicable penalty and interest, for the period of time that you have been in business. A \$50 late fee will be assessed on each existing location that is not in compliance with permit requirements. **Operating without a valid permit is punishable by a fine of not more than \$2,000 per day.**

**Place of Business** – means a commercial business location where cigarettes or cigars/tobacco products are sold, kept for sale or consumption or are otherwise stored, or a vehicle from which cigarettes or cigars/tobacco products are sold or from a vending machine from which cigarettes or tobacco products are sold. The commercial business location where cigarettes 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).

**Delivery Sale** – 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, or through the Internet or another on-line service, or the cigarettes are delivered by use of the mails or another delivery service. A sale of cigarettes is a delivery sale regardless of whether the seller is located within or outside Texas. A sale of cigarettes not for personal consumption to a person who is a wholesaler or retailer is not a delivery sale.

**Delivery Service** – means a person, including the United States Postal Service, that is engaged in the commercial delivery of letters, packages or other containers.

**Shipping Container** – means a container in which cigarettes are shipped in connection with a delivery sale.

**Shipping Documents** – means a bill of lading, air bill, United States Postal Service form or any other document used to evidence the undertaking by a delivery service to deliver letters, packages or other containers.

**Interstate Warehouse Transaction** – means the sale or delivery of cigarettes or tobacco products from an interstate warehouse to a person located in another state who is licensed or permitted by the other state to affix that state's cigarette stamps or otherwise pay the state's excise tax on cigarettes or tobacco products as required.

**For Assistance –**

If you have any questions or need more information regarding this application, the cigarette tax, or the cigars and tobacco products tax, visit the Comptroller's website at [www.comptroller.texas.gov](http://www.comptroller.texas.gov), or call 800-862-2260 or 512-463-3731.

**Specific Instructions**

- |   |  |
|---|--|
| <p><b>Item 1 –</b> <u>Sole owner</u> - Enter first name, middle initial and last name.<br/><u>Partnership</u> - Enter the legal names of the partners.<br/><u>Corporation/Entity</u> - Enter the legal name exactly as it is registered with the Secretary of State.<br/><u>Other organization</u> - Enter the title of the organization.</p> | <p><b>Item 11 –</b> Enter all information relevant to sole ownership. For partnerships, enter the information for ALL partners. For corporations or other organizations, enter the information for the principal officers (president, vice-president, secretary, treasurer). If the applicant does not have a Social Security number, enter the individual taxpayer identification number or other number assigned by the federal government for use when filing federal income tax returns.</p> |
| <p><b>Item 2 –</b> Enter the complete mailing address where you want to receive mail from the Comptroller of Public Accounts.<br/><br/><i>NOTE: If you want to receive mail for other taxes at a different address, attach a letter with the other address(es).</i></p>   | <p><b>Item 13 –</b> Enter the physical location address (not P.O. Box number or rural route and box number) for the commercial business location where cigarettes or cigars/tobacco products are sold, kept for sale or consumption or are otherwise stored. A lease agreement may be requested.</p>   |
| <p><b>Item 6 –</b> If you have both a Texas taxpayer number and a Texas vendor identification number, enter only the first eleven digits of the vendor identification number.</p>   | <p><b>Item 22 –</b> If you are an importer, enter the permit number(s) issued by the Department of Treasury, Alcohol &amp; Tobacco Tax &amp; Trade Bureau under 26 U.S.C. Chapter 52, to engage in the business of importing tobacco products.</p>   |
| <p><b>Item 7 –</b> If you check "Other," identify the type of organization. Example: social club, independent school district, family trust.</p>  |  |

# Texas Application for Non-Retailer Cigarette, Cigar and/or Tobacco Products Permit

• Type or print.

• Do NOT write in shaded areas.

TAXPAYER INFORMATION

1. Legal name of owner (Sole owner or partners, first name, middle initial and last name; corporation or other name)  
 • \_\_\_\_\_

2. Mailing address (Street and number, P.O. Box or rural route and box number)  
 • \_\_\_\_\_  
 City \_\_\_\_\_ State \_\_\_\_\_ ZIP code \_\_\_\_\_ County \_\_\_\_\_

3. Enter the daytime phone number of the person primarily responsible for filing tax returns. ....  
 • \_\_\_\_\_ Area code \_\_\_\_\_ Number \_\_\_\_\_

4. Business E-mail address ..... \_\_\_\_\_

5. Enter your Federal Employer Identification Number (FEIN), if any, assigned by the United States Internal Revenue Service. ....  
 1 \_\_\_\_\_ 3 \_\_\_\_\_

6. If you are incorporating an existing business, enter the taxpayer number of the existing business. ....  
 \_\_\_\_\_

7. Enter your taxpayer number for reporting any Texas tax OR your Texas vendor identification number if you now have or have ever had one. ....  
 \_\_\_\_\_

8. Indicate how your business is owned.  1 - Sole owner  2 - Partnership  3 - Texas corporation/LLC  
 7 - Limited partnership  6 - Foreign corporation/LLC  4 - Other (explain) \_\_\_\_\_

9. If your business is a Texas entity, enter the file number and date.....  
 File number \_\_\_\_\_ File date (month, day, year) \_\_\_\_\_

10. If your business is not a Texas entity, enter home state, file number, Texas registration number and date.  
 Home state \_\_\_\_\_ File number \_\_\_\_\_ Texas registration number \_\_\_\_\_ Registration date (month, day, year) \_\_\_\_\_

11. If your business is a limited partnership, enter the home state and identification number .....  
 Home state \_\_\_\_\_ Identification number \_\_\_\_\_

OWNERSHIP INFORMATION

12. Complete for sole owners, general partners or principal officers of your business. (Attach additional sheets, if necessary.)

Name (first, middle initial, last)  
 • \_\_\_\_\_

Social Security or Individual Taxpayer Identification Number \_\_\_\_\_ Driver license number \_\_\_\_\_ State \_\_\_\_\_ Phone (Area code and number) \_\_\_\_\_

Home address (Street and number, city, state, ZIP code)  
 \_\_\_\_\_ Sex.....  M  F

Date of birth (month, day, year) \_\_\_\_\_ Race \_\_\_\_\_ Percent of ownership or Corporate stock held ... \_\_\_\_\_ % Has this person ever been convicted of a felony in any state?.....  YES  NO

Position (Check all applicable boxes.)  
 Sole owner  Partner  Director  Officer  Corporate stockholder  Other (specify) \_\_\_\_\_

Name (first, middle initial, last)  
 • \_\_\_\_\_

Social Security or Individual Taxpayer Identification Number \_\_\_\_\_ Driver license number \_\_\_\_\_ State \_\_\_\_\_ Phone (Area code and number) \_\_\_\_\_

Home address (Street and number, city, state, ZIP code)  
 \_\_\_\_\_ Sex.....  M  F

Date of birth (month, day, year) \_\_\_\_\_ Race \_\_\_\_\_ Percent of ownership or Corporate stock held ... \_\_\_\_\_ % Has this person ever been convicted of a felony in any state?.....  YES  NO

Position (Check all applicable boxes.)  
 Sole owner  Partner  Director  Officer  Corporate stockholder  Other (specify) \_\_\_\_\_

**Federal Privacy Act**

Disclosure of your Social Security number is required and authorized under law, for the purpose of tax administration and identification of any individual affected by applicable law. 42 U.S.C. §405(c)(2)(C)(i); Tex. Govt. Code §§403.011 and 403.078. Release of information on this form in response to a public information request will be governed by the Public Information Act, Chapter 552, Government Code, and applicable federal law.

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 number listed on this form.



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30. Legal name of owner (same as Item 1)

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**SUCCESSOR INFORMATION**

If you purchased an existing business or business assets, complete Items 31-34; otherwise, skip to Item 35.

31. Enter the former owner's trade name. If known, enter the former owner's Texas taxpayer number.

Trade name \_\_\_\_\_ Taxpayer number of former owner \_\_\_\_\_

32. Enter the former owner's legal name. If known, enter the former owner's telephone number.

Legal name of former owner \_\_\_\_\_ Phone (Area code and number) \_\_\_\_\_

Address of former owner (Street and number, city, state, ZIP code) \_\_\_\_\_

33. Check each of the following items you purchased. (This includes the value of stock exchanged for assets.)

Inventory     Corporate stock     Equipment     Real estate     Other assets

34. Enter the purchase price of the business or assets purchased and the date of purchase.

Purchase price \_\_\_\_\_ Date of purchase (month, day, year) \_\_\_\_\_

OF  NR

Former owner is  
 Active  
 OOB

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.)

Date of application (month, day, year) \_\_\_\_\_

35. 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 \_\_\_\_\_ **sign here** → Sole owner, partner or officer \_\_\_\_\_

Type or print name and title of partner or officer \_\_\_\_\_ **sign here** → Partner or officer \_\_\_\_\_

Type or print name and title of partner or officer \_\_\_\_\_ **sign here** → Partner or officer \_\_\_\_\_

**WARNING:** Your permit must be prominently displayed in your place of business. All information provided on this form may be disclosed to the public, upon request, under the Texas Public Information Act, Government Code, Chapter 552.

**WARNING:** You may be required to obtain an additional permit or license from the State of Texas or from a local governmental entity to conduct business. A listing of links relating to acquiring licenses, permits, and registrations from the State of Texas is available online at <http://www.Texas.gov>. You may also want to contact the municipality and county in which you will conduct business to determine any local governmental requirements.

### Non-Retailer Permit Fees

(Cigarette and/or Tobacco Products Permits expire the last day of February each year.)

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
Vehicle	15.00	15.00	13.75	12.50	11.25	10.00	8.75	7.50	6.25	5.00	3.75	2.50	1.25
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	NO FEE
Export Warehouse	NO FEE	NO FEE	NO FEE	NO FEE	NO FEE	NO FEE	NO FEE	NO FEE	NO FEE	NO FEE	NO FEE	NO FEE	NO FEE
Interstate Warehouse	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

A vehicle permit can only be purchased in addition to a Distributor, Manufacturer or Wholesaler permit. The vehicle permit fees listed above reflect the amount due per vehicle.

\*During the last three months of the permit period, the Comptroller may collect the prorated fee for the current period and the fee for the next period. Add the amount in the "Annual Fee" column to the prorated amount for the applicable month. (i.e., January fee is \$50.00 + annual fee of \$300.00 = \$350.00.)

A \$50 late fee will be assessed on each existing location that is not in compliance with permit requirements. Tex. Tax Code Ann. Ch. 154 and/or Ch. 155.

<p>Mail your completed application with the required permit fee to:</p> <p><b>Comptroller of Public Accounts</b> 111 E. 17th St. Austin, TX 78774-0100</p>	<p>Make check payable to:</p> <p><b>State Comptroller</b></p>
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