



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

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, or call 800-862-2260 or 512-463-3731.

Specific Instructions

- Item 1 –** Sole owner - Enter first name, middle initial and last name.
Partnership - Enter the legal names of the partners.
Corporation/Entity - Enter the legal name exactly as it is registered with the Secretary of State.
Other organization - Enter the title of the organization.
- Item 2 –** Enter the complete mailing address where you want to receive mail from the Comptroller of Public Accounts.
NOTE: If you want to receive mail for other taxes at a different address, attach a letter with the other address(es).
- Item 6 –** 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.
- Item 7 –** If you check "Other," identify the type of organization. Example: social club, independent school district, family trust.

- Item 11 –** 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.
- Item 13 –** 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.
- Item 22 –** If you are an importer, enter the permit number(s) issued by the Department of Treasury, Alcohol & Tobacco Tax & Trade Bureau under 26 U.S.C. Chapter 52, to engage in the business of importing tobacco products.



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.



- Do NOT write in shaded areas.

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

14. Business **location** name

Business **location** address where cigarettes or cigars/tobacco products are sold, kept for sale or consumption or are otherwise stored. *Address must be a commercial location. Public storage units, rural routes or P.O. Boxes are not allowed.*

City	State	ZIP code
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[illegible]

County	15. Enter the daytime phone	Area code	Number

15. Enter the daytime phone number of the person primarily responsible for the business • - -

16. Is this location inside the city limits? ☐ YES ☐ NO

17. Is this location a customs bonded warehouse?..... ☐ YES ☐ NO

If "YES," please explain.

18. Describe the nature of your business at this location. (Use additional sheets, if necessary.)

19. What is the first business date that this business location will conduct sales of cigarettes, cigars and/or tobacco products?

month	day	year

20. Are you planning to sell cigarettes over the Internet/mail order? ☐ YES ☐ NO

If "YES," please provide your email or Web page address:

NOTE: State law requires all Internet and mail order cigarette sellers planning to deliver cigarettes to a purchaser in Texas to register their business with the state and collect all applicable state taxes and remit them to the Comptroller's office.

21. Indicate the permit type needed for cigarettes: ☐ Manufacturer ☐ Wholesaler ☐ Distributor ☐ Bonded agent ☐ Importer
☐ Export Warehouse ☐ Interstate Warehouse

22. Indicate the permit type needed for other tobacco products: ☐ Manufacturer ☐ Wholesaler ☐ Distributor ☐ Bonded agent ☐ Importer
☐ Export Warehouse ☐ Interstate Warehouse

23. Provide your current Dept. of Treasury, Alcohol & Tobacco Tax & Trade Bureau (T.T.B.) permit number(s) for cigarette and/or tobacco products:

24. Will you store unstamped cigarettes and/or tax-unpaid tobacco products for which tax is due? ☐ YES ☐ NO

If "YES," for whom will you store unstamped cigarettes and/or tax-unpaid tobacco products? (Use additional sheets, if necessary):

25. Indicate how your company will handle sample complimentary products:

☐ Manufacturer will stamp all complimentary cigarettes. ☐ Manufacturer will ship to a licensed distributor who will stamp or pay the tax.

☐ Manufacturer will pay the tax directly to the State of Texas for complimentary tobacco products. ☐ Not applicable: Federal military/Native American Reservation sales.

26. Will you stamp cigarettes in Texas with another state's stamp?..... ☐ YES ☐ NO

If "YES," please list the other states:

27. Will you sell cigarettes, cigars and/or tobacco products from a motor vehicle? ☐ YES ☐ NO

If "YES," please complete the following (Use additional sheets or complete Form 69-122, if necessary.):

[illegible]

28. If your place of business is a vehicle, where will business records for the vehicle(s) listed above be maintained? (Use street address or directions, city, state and ZIP code - **NOT P.O. Box, rural route or public storage.**) — **Must be a commercial location.**

29. Will you sell or store cigarettes, cigars and/or tobacco products at the location where the records will be kept? ☐ YES ☐ NO

BUSINESS LOCATION

TAX RESPONSIBILITY

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

• Type or print.

• Do NOT write in shaded areas.

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30. Legal name of owner (same as Item 1) <div style="border: 1px solid black; height: 20px; width: 100%;"></div>												
SUCCESSOR INFORMATION	<p><i>If you purchased an existing business or business assets, complete Items 31-34; otherwise, skip to Item 35.</i></p> <p>31. Enter the former owner's trade name. If known, enter the former owner's Texas taxpayer number.</p> <table style="width: 100%;"> <tr> <td style="width: 50%;">Trade name <div style="border: 1px solid black; height: 20px; width: 100%;"></div></td> <td style="width: 50%;">Taxpayer number of former owner <div style="border: 1px solid black; height: 20px; width: 100%;"></div></td> </tr> </table> <p>32. Enter the former owner's legal name. If known, enter the former owner's telephone number.</p> <table style="width: 100%;"> <tr> <td style="width: 50%;">Legal name of former owner <div style="border: 1px solid black; height: 20px; width: 100%;"></div></td> <td style="width: 50%;">Phone (Area code and number) <div style="border: 1px solid black; height: 20px; width: 100%;"></div></td> </tr> </table> <p>Address of former owner (Street and number, city, state, ZIP code) <div style="border: 1px solid black; height: 20px; width: 100%;"></div></p> <p>33. Check each of the following items you purchased. (This includes the value of stock exchanged for assets.)</p> <table style="width: 100%;"> <tr> <td><input type="checkbox"/> Inventory</td> <td><input type="checkbox"/> Corporate stock</td> <td><input type="checkbox"/> Equipment</td> <td><input type="checkbox"/> Real estate</td> <td><input type="checkbox"/> Other assets</td> </tr> </table> <p>34. Enter the purchase price of the business or assets purchased and the date of purchase.</p> <table style="width: 100%;"> <tr> <td style="width: 50%;">Purchase price <div style="border: 1px solid black; height: 20px; width: 100%;"></div></td> <td style="width: 50%;">Date of purchase (month, day, year) <div style="border: 1px solid black; height: 20px; width: 100%;"></div></td> </tr> </table>	Trade name <div style="border: 1px solid black; height: 20px; width: 100%;"></div>	Taxpayer number of former owner <div style="border: 1px solid black; height: 20px; width: 100%;"></div>	Legal name of former owner <div style="border: 1px solid black; height: 20px; width: 100%;"></div>	Phone (Area code and number) <div style="border: 1px solid black; height: 20px; width: 100%;"></div>	<input type="checkbox"/> Inventory	<input type="checkbox"/> Corporate stock	<input type="checkbox"/> Equipment	<input type="checkbox"/> Real estate	<input type="checkbox"/> Other assets	Purchase price <div style="border: 1px solid black; height: 20px; width: 100%;"></div>	Date of purchase (month, day, year) <div style="border: 1px solid black; height: 20px; width: 100%;"></div>
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SIGNATURES	<p>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.)</p> <p style="text-align: right;">Date of application (month, day, year) <div style="border: 1px solid black; height: 20px; width: 100%;"></div></p> <p>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.</p> <table style="width: 100%;"> <tr> <td style="width: 50%;"> Type or print name and title of sole owner, partner or officer <div style="border: 1px solid black; height: 20px; width: 100%;"></div> </td> <td style="width: 50%;"> Sole owner, partner or officer <div style="border: 1px solid black; height: 20px; width: 100%;"></div> </td> </tr> <tr> <td> Type or print name and title of partner or officer <div style="border: 1px solid black; height: 20px; width: 100%;"></div> </td> <td> Partner or officer <div style="border: 1px solid black; height: 20px; width: 100%;"></div> </td> </tr> <tr> <td> Type or print name and title of partner or officer <div style="border: 1px solid black; height: 20px; width: 100%;"></div> </td> <td> Partner or officer <div style="border: 1px solid black; height: 20px; width: 100%;"></div> </td> </tr> </table> <p style="text-align: center;"> 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. </p> <p>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.</p>	Type or print name and title of sole owner, partner or officer <div style="border: 1px solid black; height: 20px; width: 100%;"></div>	Sole owner, partner or officer <div style="border: 1px solid black; height: 20px; width: 100%;"></div>	Type or print name and title of partner or officer <div style="border: 1px solid black; height: 20px; width: 100%;"></div>	Partner or officer <div style="border: 1px solid black; height: 20px; width: 100%;"></div>	Type or print name and title of partner or officer <div style="border: 1px solid black; height: 20px; width: 100%;"></div>	Partner or officer <div style="border: 1px solid black; height: 20px; width: 100%;"></div>					
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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.

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