



# TOB 555

## APPLICATION FOR TOBACCO LICENSE

Each person engaged in the business of selling, distributing, or handling tobacco products in this state is 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 or concurrent with the commencement of business. The license will expire on May 31 of each year.

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 and Vehicle 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		FAX NUMBER	
				Area Code ( )		Area Code ( )	
EFFECTIVE DATE		FEIN/SSN		BUSINESS E-MAIL ADDRESS			
CONTACT PERSON				CONTACT E-MAIL ADDRESS			
PHONE NUMBER				FAX NUMBER			
Area Code ( )				Area Code ( )			

Nature of Applicant Business \_\_\_\_\_ .

Check applicable block: Participating Manufacturer \_\_\_\_\_ Non-Participating Manufacturer \_\_\_\_\_ .

Applicant has interest in firm(s) selling retail tobacco products. Yes  No

Applicant has warehousing facilities for tobacco manufacturers. Yes  No

Applicant has wholesale facilities at a permanent location. Yes  No

Applicant will purchase unstamped cigarettes. Yes  No

Applicant will purchase untaxed tobacco products (not cigarettes). Yes  No

Applicant will export and/or sell to tax exempt agencies unstamped cigarettes; requests permission for 30 day supply of \_\_\_\_\_ packs. Yes  No

Applicant will purchase stamped cigarettes. Yes  No

Applicant is aware of Tennessee's "complementary legislation", T.C.A. Section 67-4-2601 et seq. Yes  No

Applicant intends to comply with T.C.A. Section 67-4-2601 et seq. Yes  No

Has applicant ever had a distribution license denied, revoked, or enjoined by another state. Yes  No

If yes, please explain \_\_\_\_\_ .

Date you propose to sell cigarettes or began selling cigarettes is \_\_\_\_\_ .

Former owner of the business was (if within 3 years) \_\_\_\_\_ .

Former trade name of business was (if within 3 years) \_\_\_\_\_ .

1. Check Type of Tobacco License:

<input type="checkbox"/> A. Distributors or Representatives - \$100.00	} .... (1) \$ _____
<input type="checkbox"/> B. Wholesale Dealer - stamped cigarettes only - \$200.00	
<input type="checkbox"/> C. Wholesale Dealer - other tobacco products - \$200.00	
<input type="checkbox"/> D. Manufacturing/Distributor - \$200.00	
<input type="checkbox"/> E. Manufacturer's Warehouse - \$200.00	

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

2. Penalty - Any person failing to apply for a license upon entering business will be penalized 50% of the license fee for each month or part of a month the failure continues. **Penalty will not exceed the cost of the license.** ..... (2) \$ \_\_\_\_\_

3. Total Remittance Amount ..... (3) \$ \_\_\_\_\_

MAKE CHECK PAYABLE TO:  
TENNESSEE DEPARTMENT  
OF REVENUE

**FOR OFFICE USE ONLY**  
Acct. Number \_\_\_\_\_

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.

\_\_\_\_\_

Authorized Signature & Title

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

<b>Chattanooga</b>	<b>Jackson</b>	<b>Johnson City</b>	<b>Knoxville</b>	<b>Memphis</b>	<b>Nashville</b>
(423) 634-6266	(731) 423-5747	(423) 854-5321	(865) 594-6100	(901) 213-1400	(615) 253-0600
Suite 350	Suite 340	204 High Point Drive	Room 606	3150 Appling Road	3rd Floor
State Office Building	Lowell Thomas Building		State Office Building	Bartlett, TN	Andrew Jackson Building
540 McCallie Avenue	225 Martin Luther King Blvd.		531 Henley Street		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](http://www.tennessee.gov/revenue)

## ASSISTANCE

For additional information or assistance regarding this application you should 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, 500 Deaderick Street, Nashville, TN 37242.