

Form TT-1

**Commonwealth Of Virginia
Virginia Department Of Taxation**

For Office Use Only

**Application for Cigarette Stamping Permit And
Tobacco Products Tax Distributor's License**

- **Please read instructions before completing application.**
- A Schedule A must be completed for any officer, director, manager, sole proprietor, partner, member, stockholder, or any other person possessing an ownership interest of 10% or greater in the applicant, who exercises authority or control over the purchase, storage, sale or distribution of cigarettes or other tobacco products ("OTP"), or over the compliance with any cigarette or tobacco products tax laws.
- A completed Schedule A must also be filed within 10 days for any person meeting this criteria after the date of this application.
- A non-refundable fee of **\$600** is required with the application. Make the check payable to the **Department of Taxation**.
- **Please print or type.**

Type of Application New License Renewal - Current Permit/License Number _____

Applying For (Check all that apply.) Cigarette Stamping Agent Permit Tobacco Product (OTP) Tax Distributor's License

If applying for an OTP Taxes Distributor's License, do you make purchases of untaxed Roll-Your-Own Cigarette Tobacco? (check one)
 Yes No

If applying for an OTP Taxes Distributor's License, you are a (check one) Retailer Wholesaler Chain Store

A. Business Name and Street Address (No Post Office Boxes) - See Instructions		
Item	Cigarette Stamping Agent Permit	OTP Distributor's License (OTP records must be stored at this address.)
Legal Business Name		
Trading as Name, If Different		
FEIN/SSN		
Date Business Opened		
Physical Address		
City, State, ZIP		
Telephone Number	()	()
Fax Number	()	()
Company Website Address		
E-mail Address		

B. Type of Ownership
 Sole Proprietor Partnership LLC C Corp. S Corp. Other _____

C. If Other Than A Sole Proprietor, Provide The Following

President's Name	Chief Financial Officer's Name
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D. Business Mailing Address

Business Mailing Address (PO Box or Number and Street Name)

City	State	ZIP
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E. Cigarette Stamping Record Storage Address (No Post Office Boxes) - If different than above.

Record Storage Address (Number and Street Name)

City	State	ZIP
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F. Person to Contact Regarding Application

Name (Printed)	Title
Telephone Number	E-mail Address

G. If a Stamping Agent, List Virginia Localities for Which You Purchase and Affix Cigarette Tax Stamps - Attach list if necessary.

Business Name	FEIN/SSN
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H. Business Activities

Describe Primary Business Activity

Check All Boxes That Apply

- Purchase products (unstamped cigarettes and/or OTP) directly from the manufacturer. Attach list of manufacturers, including names, complete addresses and telephone numbers.
- Purchase products from licensed distributors or stamping agents. Attach a list of such entities, including names, complete addresses and telephone numbers.
- Purchase OTP from distributors that are not located in or licensed in Virginia. Attach a list of such distributors, including names, complete addresses and telephone numbers.
- Operate retail stores or place on consignment where cigarettes and/or OTP are sold.
- Buy and/or sell cigarettes and/or OTP on the internet. Attach a list of the website addresses.

I. TT-1 Schedule A Forms Attached

A Schedule A must be completed for any officer, director, manager, sole proprietor, partner, member, stockholder, or any other person possessing an ownership interest of 10% or greater in the applicant, who exercises authority or control over the purchase, storage, sale or distribution of cigarettes or OTP, or over the compliance with any cigarette or tobacco products tax laws. See instructions for additional information. List below each individual for whom a Schedule A has been completed. Use additional sheets, if needed.

First Name	Middle Initial	Last Name	Suffix (Sr, Jr, III)	First Name	Middle Initial	Last Name	Suffix (Sr, Jr, III)

J. Individuals Not Requiring a Completed Form TT-1 Schedule A

List any officer, director, manager, sole proprietor, partner, member, stockholder, or any other person possessing an ownership interest of 10% or greater in the applicant who is not listed in Section I. Use additional sheets, if needed. See instructions for additional information. The Department of Taxation must approve any exemptions from the criminal history check.

First Name	Middle Name	Last Name	Suffix (Sr, Jr, III)	Position	Explanation

K. Are you current with all Virginia tax return filings and payments? Yes No If No, explain:

L. Have you operated a cigarette or OTP business in states other than Virginia? Yes No If Yes, list state(s) and permit number(s):

M. Have you ever had a cigarette and/or OTP permit or license denied, suspended or revoked in any state? Yes No If Yes, explain:

N. Declaration and Signature

I understand that the information I submit herein will be relied upon by the Virginia Department of Taxation and a false statement or misrepresentation may constitute cause for the disapproval of the application or revocation of any license for which this application is submitted. I affirm that statements made herein are true and if any change occurs prior to the receipt of the license, I will notify the Virginia Department of Taxation by registered or certified mail within 48 hours. If a change occurs after receipt of the license, I understand that I must advise the Department prior to the occurrence of any change of ownership and/or location. The Department must be notified within 10 days of all other changes.

The application must be signed by the owner, if the business is a sole proprietorship; by a partner, if the business is a partnership; or by a reported officer, if the business is a corporation. The signature must be of the owner, partner, or officer as reported on this application.

Signature	Title	Date
Print Name	Telephone ()	

Instructions For Form TT-1, Application for Cigarette Stamping Permit And Tobacco Products Tax Distributor's License

General: Complete this form to apply for a cigarette stamping permit or other tobacco products ("OTP") tax distributor's license.

- Completed packages should be returned as soon as possible. Please allow 90 days for processing.
- In order to purchase and affix Virginia cigarette tax revenue stamps, you must first obtain a Virginia cigarette stamping permit.
- Only cigarette manufacturers, wholesalers and retailers may obtain a Virginia cigarette stamping permit.
- It is unlawful to purchase and affix Virginia cigarette tax stamps without a permit. It is also unlawful to sell cigarette brands that are not certified by the Office of the Attorney General and included in its Tobacco Directory.
- The Department of Taxation (Virginia Tax) is the only authorized seller of Virginia cigarette stamps. Purchase of cigarette stamps from any other source or vendor is prohibited.
- Out-of-state applicants must submit a copy of the cigarette stamping agent permit and/or other tobacco product license for the applicant's home state.

The license is valid for a three year period.

Schedule A - Schedule A **must** be completed for any officer, director, manager, sole proprietor, partner, member, stockholder, or any other person possessing an ownership interest of 10% or greater in the applicant, who exercises authority or control over the purchase, storage, sale or distribution of cigarettes or other tobacco products ("OTP") or over the compliance with any cigarette or tobacco products tax laws.

A completed Schedule A must also be filed within 10 days for any new person meeting this criterion after the permit/license has been issued. See Form TT-1, Schedule A instructions for further information.

Filing Procedure: A fee of **\$600** is required with this application. Make your check payable to the **Department of Taxation**. Mail the completed forms and your check to:

**Department of Taxation
Tobacco Unit
P. O. Box 715
Richmond, VA 23218-0715**

Questions: Call (804) 371-0730 or write the **Virginia Department of Taxation, P.O. Box 715, Richmond, VA 23218-0715**. You can obtain most Virginia tax forms from **www.tax.virginia.gov** or by calling the Forms Request Unit at (804) 367-8037.

Record Keeping: Taxpayers must retain records and documents substantiating all information contained on each stamping agent report and OTP tax return, including records of purchases, receipts, inventories, storage, shipping, delivery and sales of tobacco products, for a period of three years from the required date for filing each return. Persons violating the provisions of this section are guilty of a Class 2 misdemeanor under Code of Virginia § 58.1-103.

Such records and documents must be available during regular business hours for inspection by Virginia Tax. Persons violating the provisions of this section may have their license/permit suspended and, under the Code of Virginia § 58.1-1007, may be fined \$1000 for each day inspection is refused.

Each invoice issued by a wholesale dealer subject to the tax must prominently reflect that the OTP tax for the products listed on the invoice will be paid by the wholesaler by the wording "Virginia Tobacco Products Tax Paid."

Change of Responsible Party: If there is a change of officer, director, manager, sole proprietor, partner, member, stockholder, or any other person possessing an ownership interest of 10% or greater in the applicant, who exercises authority or control over the purchase, storage, sale or distribution of cigarettes or other tobacco products ("OTP") or over the compliance with any cigarette or tobacco products tax laws, a new TT-1 will not be required unless other information required on the Form TT-1 has changed. However, if a new person meets the criterion listed above, a Schedule A must be completed for that person (see "Schedule A" above).

Application Instructions

- Sections not specifically mentioned are self-explanatory.
- **Read the instructions carefully. An application for a license cannot be processed until all of the required attachments are submitted.**
- OTP distributors making taxable purchases of roll-your-own cigarette tobacco should check the "Yes" box under the "Applying For" section of the application.

Section A - In the appropriate section, enter your business name and physical address; do **not** use a post office box. The License will be issued to this name and address.

For stamping agents, cigarettes must be stamped at this address.

For OTP Distributors, OTP records must be stored at this address.

In the e-mail section:

- Under Cigarette Stamping Agent Permit, enter the e-mail address of the contact person for cigarette stamping permit.
- Under OTP Distributor's License, enter the e-mail address of the contact person for OTP distributor's license.

Section I and J - The definitions for "management" and "operation" are as follows:

Management - The provision of oversight of a cigarette/OTP operation, which may include, but not be limited to the responsibilities of applying for and maintain a permit, compiling, submitting and maintaining required tax records and financial reports, and ensuring that all aspects of the operation are in compliance with all applicable statutes and regulation.

Operation - The activities associated with the cigarette or OTP operation, which may include, but not be limited to,

- (i) the direct on-site supervision; **and**
- (ii) supervision or coordination of employees; **and**
- (iii) activities designated by management.