

## **PLEASE READ!**

The Arizona Department of Revenue (Department) issues tobacco distributor licenses to individuals who distribute cigarettes and/or other tobacco products on which the Arizona Luxury Tax has not been paid. The determining factor as to whether or not you need to obtain an Arizona tobacco distributor's license is whether or not you are purchasing your tobacco products from an Arizona licensed tobacco distributor. If you sell cigarettes, it is easy to determine whether or not you are purchasing them from an Arizona licensed tobacco distributor as the packages of cigarettes will bear the Arizona luxury tax stamp indicating that the luxury tax has been paid. As there is no such indicator for other tobacco products, you will need to determine if your supplier is an Arizona licensed tobacco distributor. You can either ask your supplier if they are licensed as a tobacco distributor with the state, and request a copy of their license, or you can check the Department's website where a list of licensed tobacco distributors is maintained. However, please be aware that the list is updated on a monthly basis and a distributor may become licensed and not appear on the list until the next time it is updated.

Once you have determined that you are required to become licensed, please complete and submit the tobacco distributor's license, along with a check for \$25.00, and the tobacco license questionnaire. You will also need to submit an Arizona Form 285, General Disclosure/Representation Authorization Form, if anyone other than the owner(s) or corporate officers will be handling any tax issues specific to the licensee. Once the application has been processed and all paperwork is found to be in order, the Department will issue the license. The license will be mailed to the Business address listed on the Application. Due to the amount of research required, the Department **will not** issue same day licenses and will not issue licenses to individuals in person. If the Department determines that you do not need a tobacco distributor's license, your paperwork and check will be returned.

If you have any questions or need assistance in completing the license application, or any of the luxury tax forms, please feel free to contact the Luxury Tax Section at 602-716-7808.