

License Application for Distributors of Tobacco Products

General Instructions

APPLICATIONS

The Arizona Department of Revenue (Department) issues tobacco distributor licenses to persons who distribute cigarettes and/or other tobacco products (OTP) on which the Arizona Luxury Tax has not been paid. The determining factor as to whether you need to obtain an Arizona tobacco distributor's license is as follows:

Out-of-state (non-resident) distributor

Out-of-state (non-resident) distributor: When selling the tobacco product into Arizona, are you selling it to a licensed distributor? If not, you must obtain a distributor's license. To determine whether your purchaser is a licensed distributor, you can 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 the list is updated.

In-state (resident) distributor

When purchasing the tobacco product, has the Luxury Tax already been paid on the product? If not, you must obtain a distributor's license.

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.

The identity of an applicant may be posted to the ADOR website for public inspection.

ABOUT YOUR LICENSE

Licenses are nontransferable. If the business is sold or terminated, the licensee shall notify the Department in writing within thirty (30) days of the sale or termination, providing the date of sale or termination.

When canceling your license, you must write "CANCELED" and the effective date across the original license and return it to the Department.

The distributor's license must reflect the licensee's current address. If the business location changes, you are required to notify the Department in writing within thirty (30) days of the change and a new license will be issued.

FILING REQUIREMENTS

Once the license is issued, you must begin filing the applicable return or report **for the month in which your license was issued**, even though no reportable activity may have occurred during that month.

All reports and/or returns (with payment) must be filed each month by the 20th of each month following the month for which the report or return is made, **even though no reportable activity occurred or no tax is due.**

READ THE INSTRUCTIONS ON THE NEXT PAGE BEFORE COMPLETING THE APPLICATION

Instructions

Section 1 Distributor Type

For each column in this section, check the applicable box to identify whether the applicant is (1) a cigarette and/or Other Tobacco Product (OTP) distributor (you must check at least one of the boxes), (2) a manufacturer and/or importer and (3) a resident or non-resident distributor (for this last category, contact the Department if you have multiple locations, some of which are within the State of Arizona and others which are outside the State).

For the first column, rely on the following definitions:

- **Cigarette distributor:** a distributor of unstamped cigarettes. This category excludes retailers, manufacturers, export warehouse proprietors, or importers under 26 United States Code (U.S.C.) § 5712 if the person sells or distributes cigarettes in Arizona only to licensed cigarette distributors or to another person holding a permit under 26 U.S.C. § 5712 as an export warehouse proprietor or manufacturer.
- **OTP distributor:** a distributor of tobacco products other than cigarettes. A person selling roll-your-own tobacco is an OTP distributor.

For the second column, rely on the following definitions:

- **Cigarette importer:** a distributor who directly or indirectly imports a finished cigarette for sale or distribution into the United States.
- **Cigarette manufacturer:** a distributor who manufactures, fabricates, assembles, processes, or labels a finished cigarette.

Section 2 Applicant Information

Legal Business Name: Provide the business name on file with the Corporation Commission, Secretary of State, or similar state entity.

Business Name: Enter the applicant's "doing business as" name. If it is the same as the legal business name, enter "Same".

FEIN: Provide the applicant's Federal Employer Identification Number (FEIN). If the applicant does not have a FEIN because it is a sole proprietorship without employees, contact the Department. **DO NOT** enter an individual's social security number.

Transaction Privilege Tax Number: Provide the applicant's Arizona Transaction Privilege Tax Number (if applicable).

Mailing Address: Enter the address to which the department should mail all correspondence. **Please note that correspondence may only be sent to the contact names set forth on the first page of the application or the individuals listed in the Section 6: Tables of Organization & Ownership.**

Primary Location of Business: Enter the physical address at which the applicant conducts its business.

Contact Name: Provide the name, phone number and e-mail address of the individual with whom the Department is authorized to discuss licensing issues.

Section 3 Applicant Structure

Provide the business structure of the applicant. Where applicable, include the state and date of incorporation.

Section 4 Identification of Principals

Identify the applicant's principals in the Section 6: Tables of Organization & Ownership. Check the box in Section 4 if any principal meets the criteria set forth in this section.

Section 5 Location of Records (For Audit Purposes)

Provide the name of the company or person to contact regarding audit-related matters. Enter the address where the applicant's business records are physically located.



License Application for Distributors of Tobacco Products

Section 1: Distributor Type (see instructions for definitions)

CIGARETTE AND/OR OPT <i>Check at least one box:</i>	MANUFACTURER OR IMPORTER <i>Check if either box applies:</i>	RESIDENT OR NON-RESIDENT <i>Check one box:</i>
<input type="checkbox"/> Cigarette Distributor	<input type="checkbox"/> Manufacturer	<input type="checkbox"/> Resident Distributor
<input type="checkbox"/> Other Tobacco Product (OTP)	<input type="checkbox"/> Importer	<input type="checkbox"/> Non-Resident Distributor

Section 2: Applicant Information

LEGAL BUSINESS NAME		FEDERAL EMPLOYER IDENTIFICATION NO.	
BUSINESS (OR DBA) NAME		TRANSACTION PRIVILEGE TAX NUMBER	
BUSINESS PHONE NO. (include area code)	BUSINESS FAX NO. (include area code)	WEBSITE URL (if applicable)	
MAILING ADDRESS (STREET, ROUTE, OR P.O. BOX)		CITY	STATE ZIP CODE
PRIMARY LOCATION OF BUSINESS (physical address)		CITY	STATE ZIP CODE
CONTACT NAME	BUSINESS PHONE NO. (include area code)	EMAIL ADDRESS	

Section 3: Applicant Structure

<input type="checkbox"/> Individual	<input type="checkbox"/> Limited Liability Company	<input type="checkbox"/> Subchapter C Corporation	If corporation, enter the: State of Incorporation: _____ Date of Incorporation: _____
<input type="checkbox"/> Partnership	<input type="checkbox"/> Limited Liability Partnership	<input type="checkbox"/> Subchapter S Corporation	
<input type="checkbox"/> Other _____			

Section 4: Identification of Principals

On the next page, provide the names of the applicant's principals (e.g., corporate officers, managing members and anyone who owns (directly or indirectly) at least a ten percent of the applicant)

Check here if any of the principals listed on the next page:

- Have ever been convicted of a class 3 felony under A.R.S. §42-1127 (E), which includes transporting, selling or offering for sale, in an unstamped or unlawfully stamped condition, 10,000 or more cigarettes that were subject to Arizona tobacco tax. Pursuant to A.R.S §42-3201(E), persons convicted under this statute are permanently ineligible to hold a license.
- Have had their civil rights suspended under section A.R.S. §13-904. A person whose civil rights have been suspended will be ineligible to hold a license for a period of five years following the restoration of the person's civil rights. If the principal's civil rights were restored more than five years ago, please attach an explanation to this application.

Section 5: Location of Records (For Audit Purposes)

NAME OF COMPANY OR PERSON TO CONTACT		PHONE NUMBER (include area code)	
STREET NO. AND NAME (No P.O. Box or Route Number)		CITY	STATE ZIP CODE

Signature

This application must be signed by a sole proprietor, two partners, two managing members, or two corporate officers. Submit this application to the address below with the \$25 annual license fee for the applicant **and additional \$25 for each additional location** where the applicant's business is conducted for the purpose of making the initial sale or distribution of tobacco products in Arizona.

Under penalty of perjury, I(we) declare that the information in this application is true, correct, and complete. Pursuant to A.R.S. § 42-3201, I(we) understand that ADOR may make certain information provided in Sections 1 and 2 above available for public inspection on its website, subject to the confidentiality requirements of A.R.S. § 42-2003.

PRINT NAME	SIGNATURE	DATE
PRINT NAME	SIGNATURE	DATE

Mail to: Arizona Department of Revenue, Luxury Tax Unit, 1600 West Monroe, Phoenix, AZ 85007 • (602) 716-7808

LEGAL BUSINESS NAME (as shown on page 1)	FEIN
--	------

Section 6: Tables of Organization and Ownership

A. OWNERSHIP AND CONTROL

Identify in the table below any entity or individual that, directly or indirectly, owns or controls ten percent or more of the applicant.

Name	Percentage of Ownership or Control

B. CORPORATE GOVERNANCE

Identify the corporate officers, managing members or any other individuals who, through their position with the applicant, have the legal authority to represent the applicant

Name	Title

LEGAL BUSINESS NAME (as shown on page 1)	FEIN
--	------

Additional Business Location(s)

Identify all other places of business where the applicant's business is conducted for the purpose of making the initial sale or distribution of tobacco products in Arizona. Include any location(s) that maintains an inventory of tobacco products as well as any location(s) at which cigarettes are stamped. Use additional sheets as necessary.

LEGAL BUSINESS NAME	BUSINESS (OR DBA) NAME		FEIN
MAILING ADDRESS (STREET, ROUTE, OR P.O. BOX)	CITY	STATE	ZIP CODE
PRIMARY LOCATION OF BUSINESS (physical address)	CITY	STATE	ZIP CODE
PURPOSE OF FACILITY (check all that apply):			
<input type="checkbox"/> Cigarette Distributor	<input type="checkbox"/> Cigarette Manufacturer	<input type="checkbox"/> Warehouse	
<input type="checkbox"/> Cigarette Importer	<input type="checkbox"/> OTP Distributor	<input type="checkbox"/> Other _____	

LEGAL BUSINESS NAME	BUSINESS (OR DBA) NAME		FEIN
MAILING ADDRESS (STREET, ROUTE, OR P.O. BOX)	CITY	STATE	ZIP CODE
PRIMARY LOCATION OF BUSINESS (physical address)	CITY	STATE	ZIP CODE
PURPOSE OF FACILITY (check all that apply):			
<input type="checkbox"/> Cigarette Distributor	<input type="checkbox"/> Cigarette Manufacturer	<input type="checkbox"/> Warehouse	
<input type="checkbox"/> Cigarette Importer	<input type="checkbox"/> OTP Distributor	<input type="checkbox"/> Other _____	

LEGAL BUSINESS NAME	BUSINESS (OR DBA) NAME		FEIN
MAILING ADDRESS (STREET, ROUTE, OR P.O. BOX)	CITY	STATE	ZIP CODE
PRIMARY LOCATION OF BUSINESS (physical address)	CITY	STATE	ZIP CODE
PURPOSE OF FACILITY (check all that apply):			
<input type="checkbox"/> Cigarette Distributor	<input type="checkbox"/> Cigarette Manufacturer	<input type="checkbox"/> Warehouse	
<input type="checkbox"/> Cigarette Importer	<input type="checkbox"/> OTP Distributor	<input type="checkbox"/> Other _____	

LEGAL BUSINESS NAME	BUSINESS (OR DBA) NAME		FEIN
MAILING ADDRESS (STREET, ROUTE, OR P.O. BOX)	CITY	STATE	ZIP CODE
PRIMARY LOCATION OF BUSINESS (physical address)	CITY	STATE	ZIP CODE
PURPOSE OF FACILITY (check all that apply):			
<input type="checkbox"/> Cigarette Distributor	<input type="checkbox"/> Cigarette Manufacturer	<input type="checkbox"/> Warehouse	
<input type="checkbox"/> Cigarette Importer	<input type="checkbox"/> OTP Distributor	<input type="checkbox"/> Other _____	

LEGAL BUSINESS NAME	BUSINESS (OR DBA) NAME		FEIN
MAILING ADDRESS (STREET, ROUTE, OR P.O. BOX)	CITY	STATE	ZIP CODE
PRIMARY LOCATION OF BUSINESS (physical address)	CITY	STATE	ZIP CODE
PURPOSE OF FACILITY (check all that apply):			
<input type="checkbox"/> Cigarette Distributor	<input type="checkbox"/> Cigarette Manufacturer	<input type="checkbox"/> Warehouse	
<input type="checkbox"/> Cigarette Importer	<input type="checkbox"/> OTP Distributor	<input type="checkbox"/> Other _____	

LEGAL BUSINESS NAME (as shown on page 1)	FEIN
--	------

Affiliated Businesses

To the extent not identified on the previous page, identify all other places of business that:

1. Conduct an activity that requires the issuance of a *Distributors of Tobacco Products* license, and
2. Is affiliated with the applicant through a person's "controlling interest" in the applicant and the business. "Controlling Interest" means direct or indirect ownership or control of at least eighty (80) percent of the entity.

Use additional sheets as necessary.

LEGAL BUSINESS NAME	BUSINESS (OR DBA) NAME		FEIN
MAILING ADDRESS (STREET, ROUTE, OR P.O. BOX)	CITY	STATE	ZIP CODE
PRIMARY LOCATION OF BUSINESS (physical address)	CITY	STATE	ZIP CODE

DISTRIBUTOR TYPE (check all that apply):

Cigarette Distributor
 Cigarette Manufacturer
 Cigarette Importer
 OTP Distributor

LEGAL BUSINESS NAME	BUSINESS (OR DBA) NAME		FEIN
MAILING ADDRESS (STREET, ROUTE, OR P.O. BOX)	CITY	STATE	ZIP CODE
PRIMARY LOCATION OF BUSINESS (physical address)	CITY	STATE	ZIP CODE

DISTRIBUTOR TYPE (check all that apply):

Cigarette Distributor
 Cigarette Manufacturer
 Cigarette Importer
 OTP Distributor

LEGAL BUSINESS NAME	BUSINESS (OR DBA) NAME		FEIN
MAILING ADDRESS (STREET, ROUTE, OR P.O. BOX)	CITY	STATE	ZIP CODE
PRIMARY LOCATION OF BUSINESS (physical address)	CITY	STATE	ZIP CODE

DISTRIBUTOR TYPE (check all that apply):

Cigarette Distributor
 Cigarette Manufacturer
 Cigarette Importer
 OTP Distributor

LEGAL BUSINESS NAME	BUSINESS (OR DBA) NAME		FEIN
MAILING ADDRESS (STREET, ROUTE, OR P.O. BOX)	CITY	STATE	ZIP CODE
PRIMARY LOCATION OF BUSINESS (physical address)	CITY	STATE	ZIP CODE

DISTRIBUTOR TYPE (check all that apply):

Cigarette Distributor
 Cigarette Manufacturer
 Cigarette Importer
 OTP Distributor

LEGAL BUSINESS NAME	BUSINESS (OR DBA) NAME		FEIN
MAILING ADDRESS (STREET, ROUTE, OR P.O. BOX)	CITY	STATE	ZIP CODE
PRIMARY LOCATION OF BUSINESS (physical address)	CITY	STATE	ZIP CODE

DISTRIBUTOR TYPE (check all that apply):

Cigarette Distributor
 Cigarette Manufacturer
 Cigarette Importer
 OTP Distributor

LEGAL BUSINESS NAME (as shown on page 1)	FEIN
--	------

Provide the following for the applicant and for each business identified on pages 3 and 4 of this application.

Business 1	BUSINESS NAME						
	PHYSICAL ADDRESS						
	CITY			STATE		ZIP CODE	
	Describe your proposed business activity which necessitates the issuance of a distributor's license.						
	Provide the days and hours of operation:						
	SUN	MON	TUE	WED	THUR	FRI	SAT
	: A.M.	: A.M.	: A.M.	: A.M.	: A.M.	: A.M.	: A.M.
	: P.M.	: P.M.	: P.M.	: P.M.	: P.M.	: P.M.	: P.M.
	Has this business previously been licensed as a tobacco distributor in Arizona? <input type="checkbox"/> No <input type="checkbox"/> Yes If yes, provide the license number and the date of licensure.						
	License Number: _____ Date: _____						

Business 2	BUSINESS NAME						
	PHYSICAL ADDRESS						
	CITY			STATE		ZIP CODE	
	Describe your proposed business activity which necessitates the issuance of a distributor's license.						
	Provide the days and hours of operation:						
	SUN	MON	TUE	WED	THUR	FRI	SAT
	: A.M.	: A.M.	: A.M.	: A.M.	: A.M.	: A.M.	: A.M.
	: P.M.	: P.M.	: P.M.	: P.M.	: P.M.	: P.M.	: P.M.
	Has this business previously been licensed as a tobacco distributor in Arizona? <input type="checkbox"/> No <input type="checkbox"/> Yes If yes, provide the license number and the date of licensure.						
	License Number: _____ Date: _____						

If you need more space, use additional sheets as necessary.