

**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.**

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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 (       )	



Business Name				FEIN/SSN
First Name	Middle Name	Last Name	Suffix (Sr, Jr, III)	SSN

**F. Miscellaneous Information**

- Other than the company listed above, have you ever personally applied for or held in any state, city or country a license or permit to distribute cigarettes or OTP?  Yes  No
- Has any business in which you were a controlling person\* ever applied for or held in any state, city or country a license or permit to distribute cigarettes or OTP?  Yes  No
- If Yes to questions 1 or 2 above: The Name of Business \_\_\_\_\_  
Address \_\_\_\_\_  
Date of License or Permit \_\_\_\_\_
- Have you or any entity in which you are or were a controlling person\* ever had a cigarette and/or OTP permit or license denied, suspended or revoked?  Yes  No
- If Yes to 4, provide details: \_\_\_\_\_  
\_\_\_\_\_
- Have you ever been convicted (including pleas of guilty or no contest) of any felony or of any other crime or offense of any kind except violation of the vehicle and traffic laws?  Yes  No
- If Yes to 6: Date of Conviction \_\_\_\_\_  
Crime or Offense Involved \_\_\_\_\_
- Are there any arrests, indictments, summonses or proposed administrative actions (except for violation of the vehicle and traffic laws) **pending** against you?  Yes  No
- If Yes to 8: Date of Charges \_\_\_\_\_  
Crime or Offense Charged \_\_\_\_\_

\* For purposes of this form, the term controlling person means any person who is an officer, director, or, partner (or, in the case of a limited liability company, an officer, member or a person having, with respect to such limited liability company, authority analogous to that of an officer or director with respect to a corporation) of an applicant for an agent's or wholesale dealer's license, or if the applicant is a corporation, a shareholder, directly or indirectly, owning 10% or more of the number of shares of voting stock of such corporation. It also includes persons who do or will exercise authority within the business comparable to the authority normally exercised by corporate officers, regardless of the form of business organization or lack of actual title.

**G. Release of Information**

I, the undersigned, do hereby certify that I have not knowingly made a false statement of material fact on this application. If the Department of Taxation issues a license/permit pursuant to this application, I will be bound by all the requirements contained in the license/permit terms and conditions. I understand that untruthful or misleading answers are cause for denial of the application and/or termination of the license/permit. I further understand that whoever knowingly and willfully falsifies, conceals, or misrepresents a material fact or who knowingly or willfully makes a false, fictitious or fraudulent statement or representation in any application for license/permit to the Department of Taxation shall be guilty of a Class 1 misdemeanor. I authorize the Department of Taxation and/or the Department of State Police to investigate any or all matters set forth in this application pursuant to 58.1-1021 of the Code of Virginia including but not limited to financial records, financial sources, state tax records and criminal history. I understand that further information may be requested of me in regard to this investigation. I waive any rights or causes of action, based upon disclosure of otherwise confidential information, that I may have against the Department of Taxation, the Department of State Police and/or any other individual or agency disclosing or releasing such information to the Department of Taxation or the Department of State Police or to the applicant for a cigarette stamping permit or tobacco products distributor's license for which purposes this Personal Data Form is submitted.

<b>Must Be Signed in Presence of Notary</b>	Signature	Date
	Print Name	Title
Notary Public Seal	<b>Notary Information</b>	
	Subscribed and sworn before me this _____ day of _____, 20_____, in the (City/ County) _____ of the state of _____.	
	Notary Public Signature	Date
Virginia Registration Number	Notary Public Name Printed	My Commission Expires

# 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.

The Department of Taxation (Virginia Tax) may require that a person submit fingerprints as part of the background check.

**Filing Procedure:** A fee of **\$600** is required with this application. After the initial approval, there is a non-refundable \$100 fee for each additional background check.

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).

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## Application Instructions

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- 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.

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## Schedule A Instructions

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- Personal Data Forms may be submitted separately from the application for registration.
- Copy form as needed.
- Sections not specifically mentioned are self-explanatory.

### Section A

Enter the exact legal name and federal employer identification number (FEIN) as listed on the application for license.

### Section B

Enter your physical home address. Do not use a P. O. Box.

### Section E

If you answer "Yes" to this question, complete all of the required boxes for each entity.

Attach additional sheets if necessary.