

Form TT-10

Commonwealth Of Virginia
Virginia Department Of Taxation

For Office Use Only

Application for Liquid Nicotine and Nicotine Vapor Products License

- **Please read instructions before completing application. Please print or type.**
- Form TT-10A 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 liquid nicotine or nicotine vapor products laws.
- A completed Form TT-10A must also be filed within 10 days for any person meeting this criteria after the date of this application.
- A non-refundable fee of **\$400** is required with the application. Make the check payable to the **Department of Taxation**.
- This application is not required if the business has a Tobacco Products Permit or has a Cigarette Resale Certificate of Exemption (Form ST-10C).

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

Business Type Manufacturer Distributor Retailer

Product Sold Liquid Nicotine Nicotine Vapor

A. Business Name and Street Address (No Post Office Boxes) - See Instructions

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

E. Address Where Business will be conducted (No Post Office Boxes) - If different than above. Attach list if more space is needed.

Record Storage Address (Number and Street Name)		
City	State	ZIP

F. Person to Contact Regarding Application

Name (Printed)	Title
Telephone Number	E-mail Address

Business Name	FEIN/SSN
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G. TT-10A Forms Attached

A Form TT-10A 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 liquid nicotine, nicotine vapor products tax laws. See instructions for additional information. List below each individual for whom a Form TT-10A 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)

H. Individuals Not Requiring a Completed Form TT-10A

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

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

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

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

L. 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	

Form TT-10A

Commonwealth Of Virginia Virginia Department Of Taxation

For Office Use Only

Application for Liquid Nicotine and Nicotine Vapor Products License Personal Data Form

- Please read instructions before completing application. Please print or type.
- Form TT-10A 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 liquid nicotine or nicotine vapor products laws.
- A completed Form TT-10A must also be filed within 10 days for any person meeting this criteria after the date of the initial application.
- After the initial approval, there is a non-refundable \$100 fee for each additional background check.
- Copy form as needed.

Business Name				FEIN/SSN		
A. Personal Information						
First Name		Middle Name	Last Name		Suffix (Sr, Jr, III)	Maiden Name (If applicable)
Date of Birth (MM/DD/YY)		Place of Birth (City, State, Country)		Social Security Number		
Sex <input type="checkbox"/> F <input type="checkbox"/> M		Check the block for the racial or ethnic group with which you identify:				
Home Phone Number		<input type="checkbox"/> White	<input type="checkbox"/> Black	<input type="checkbox"/> Asian & Asian American	<input type="checkbox"/> American Indian <input type="checkbox"/> Hispanic <input type="checkbox"/> Other _____	
B. Home Address - Must enter the physical location. No post office boxes are allowed.						
Number and Street Name						
City				State	ZIP	
C. Have you been a resident of Virginia continuously for the past 10 years? <input type="checkbox"/> Yes <input type="checkbox"/> No						
<i>If No, attach a list of other states in which you have resided for more than six months and include dates. Also submit a copy of a criminal history record for each such state. Your application will not be processed until all criminal history records are received.</i>						
D. Relationship to Business						
<input type="checkbox"/> Sole Proprietor		<input type="checkbox"/> Partner (_____ %)		<input type="checkbox"/> Manager	<input type="checkbox"/> Other, Specify _____	
<input type="checkbox"/> Stockholder (10% or more)		<input type="checkbox"/> Member (_____ %)		<input type="checkbox"/> Officer/Board Member		
E. Have you ever:						
<ul style="list-style-type: none"> • owned or controlled, directly or indirectly, 10% or more of the ownership of a business engaged in liquid nicotine or nicotine vapor other than the company listed above; or • been an officer, director or partner of a business engaged in liquid nicotine or nicotine vapor other than the company listed above? <input type="checkbox"/> Yes (If Yes, complete below.) <input type="checkbox"/> No						
Name of Other Business				FEIN/SSN		
Address		City, State, ZIP		Dates of Participation		
Name of Other Business				FEIN/SSN		
Address		City, State, ZIP		Dates of Participation		
Name of Other Business				FEIN/SSN		
Address		City, State, ZIP		Dates of Participation		
Name of Other Business				FEIN/SSN		
Address		City, State, ZIP		Dates of Participation		

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 liquid nicotine or nicotine vapor? 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 liquid nicotine or nicotine vapor? 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 liquid nicotine or nicotine vapor 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 liquid nicotine or nicotine vapor products distributor's license for which purposes this Personal Data Form is submitted.

Must Be Signed in Presence of Notary	Signature	Date
	Print Name	Title
Notary Public Seal	Notary Information	
	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-10, Application for Liquid Nicotine and Nicotine Vapor Products License

General: Complete this form to apply for liquid nicotine or nicotine vapor products tax license.

Completed packages should be returned as soon as possible. Please allow 90 days for processing.

The license is valid for a two year period.

Age Verification: Before a retail dealer may sell liquid nicotine or nicotine vapor products to any consumer, the person selling, offering for sale, giving, or furnishing the liquid nicotine or nicotine vapor product shall verify that the consumer is of legal age by:

1. For any retail sale by a retail dealer, examining from any person who appears to be under 30 years of age a government-issued photographic identification that establishes the person is of legal age or, if required pursuant to subdivision C 4 b of § 58.1-1021.04:1 or subdivision B 2 b of § 59.1-293.12, verifying the identification presented using identification fraud detection software, technology, or scanner that confirms the authenticity of such identification; or

2. For any delivery sale by a retail dealer to a consumer in the Commonwealth, performing an age verification through an independent, age verification software, service, or technology that compares information available from public records to the personal information entered by the purchaser during the ordering process that establishes that the purchaser is of legal age or older.

Form TT-10A - Form TT-10A **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 liquid nicotine or nicotine vapor products or over the compliance with any liquid nicotine or nicotine vapor products tax laws.

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

Filing Procedure: A fee of \$400 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, email TobaccoUnit@tax.virginia.gov (this is an unsecured email address) or write the **Virginia Department of Taxation, P.O. Box 715, Richmond, VA 23218-0715**. You can obtain most Virginia tax forms from TAX's website www.tax.virginia.gov or by calling the TAX's Forms Request Unit at (804) 367-8037.

Record Keeping: Any person that receives, stores, sells, handles, or transports liquid nicotine or nicotine vapor products to preserve all records relating to the purchase, sale, exchange, receipt, or transportation of all liquid nicotine or nicotine vapor products for a period of three years. Persons violating the provisions of this section are guilty of a Class 2 misdemeanor under Code of Virginia subsection B of § 59.1-293.16.

Such records and documents must be available during regular business hours for inspection by TAX. Persons violating the provisions of this section may be fined \$1000 for each day inspection is refused, under Code of Virginia subsection C of § 59.1-293.16.

Each invoice issued by a wholesale dealer subject to the tax must prominently reflect that the liquid nicotine or nicotine vapor tax for the products listed on the invoice will be paid by the wholesaler by the wording "Virginia Liquid Nicotine or Nicotine Vapor 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 liquid nicotine or nicotine vapor products or over the compliance with any liquid nicotine or nicotine vapor products tax laws, a new TT-10 will not be required unless other information required on the Form TT-10 has changed. However, if a new person meets the criterion listed above, a Form TT-10A must be completed for that person (see "Form TT-10A" 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.**

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 liquid nicotine or nicotine vapor Distributors, records must be stored at this address.

Section G and H - The definitions for “management” and “operation” are as follows:

Management - The provision of oversight of a liquid nicotine or nicotine vapor 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 liquid nicotine or nicotine vapor 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.

Instructions For Form TT-10A, Application for Liquid Nicotine and Nicotine Vapor Products License - Personal Data Form

General Information

Form TT-10A **must** be completed for each 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 liquid nicotine or nicotine vapor products tax laws.

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

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

Filing Procedure

A fee of \$400 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, Tobacco Unit, P.O. Box 715, Richmond, VA 23218-0715**. You can obtain most Virginia tax forms at www.tax.virginia.gov or by calling the Forms Request Unit at **(804) 367-8037**.

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 liquid nicotine or nicotine vapor products or over the compliance with any liquid nicotine or nicotine vapor products tax laws, a new TT-10 will not be required unless other information required on the Form TT-10 has changed. However, if a new person meets the criterion listed above, a Form TT-10A must be completed for that person.

Form TT-10A Instructions

- 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.