

**APPLICATION FOR
CIGARETTE AND TOBACCO
PRODUCTS LICENSES**

FOR DEPARTMENT USE ONLY		
_____ / <u>17</u> / _____	/	/
Account Number	Tax	Year

Wholesalers and subjobbers must file a separate application for each place of business. Unclassified acquirers, transporters, vending machine operators, tobacco product distributors, and retail distributors are required to secure only one license. Unclassified acquirers must have a cigarette stamping location in Kentucky.

Name of Business	Enter Exact Name of Business	Present License Number (if any)	Kentucky Sales Tax Permit Number																				
Location of Business	Number and Street _____ City _____ County _____ State _____ ZIP Code _____ If a Tobacco Products Distributor or a Retail Distributor, list all locations where tobacco products will be sold, stored, or shipped. (Attach list if necessary.)																						
Mailing Address	P.O. Box or Number and Street _____ City _____ County _____ State _____ ZIP Code _____																						
Other Information	E-mail Address: _____ Contact Name: _____ Telephone Number: () _____ Fax Number: () _____ Kentucky Revised Statute Chapter 131.610(6) requires every stamping agent and distributor to provide, and update as necessary, an electronic mail address to the Department of Revenue for the purpose of receiving any notifications as a result of changes to the MSA directory. The Department of Revenue will also use the e-mail address as a primary means of contacting you if questions arise from reviewing this application, monthly returns and schedules, and to make any request for information needed for determining the accuracy of returns.																						
Period of License	License is issued for each fiscal year, or portion, beginning July 1 and ending June 30. Fiscal year ending June 30, _____ FEIN #: _____ - _____																						
Type of Ownership	<input type="checkbox"/> Individual <input type="checkbox"/> Partnership <input type="checkbox"/> Corporation <input type="checkbox"/> Limited Liability Corporation <input type="checkbox"/> Other (describe) _____ If Corporation: Date of Incorporation: _____ If Foreign Corporation: Date of Acceptance by Kentucky Secretary of State: _____																						
Names and Addresses of Owners or Principal Officers	<table border="1"> <thead> <tr> <th>Name</th> <th>Title/Position</th> <th>Home Address</th> <th>Social Security Number</th> <th>Telephone Number (Include area code)</th> </tr> </thead> <tbody> <tr> <td>_____</td> <td>_____</td> <td>_____</td> <td>_____</td> <td>() _____</td> </tr> <tr> <td>_____</td> <td>_____</td> <td>_____</td> <td>_____</td> <td>() _____</td> </tr> <tr> <td>_____</td> <td>_____</td> <td>_____</td> <td>_____</td> <td>() _____</td> </tr> </tbody> </table> (Attach list if necessary.)			Name	Title/Position	Home Address	Social Security Number	Telephone Number (Include area code)	_____	_____	_____	_____	() _____	_____	_____	_____	_____	() _____	_____	_____	_____	_____	() _____
Name	Title/Position	Home Address	Social Security Number	Telephone Number (Include area code)																			
_____	_____	_____	_____	() _____																			
_____	_____	_____	_____	() _____																			
_____	_____	_____	_____	() _____																			
Name and Address of Process Agent	If the business is located outside of the Commonwealth of Kentucky, designate a process agent who resides in Kentucky. Name _____ P.O. Box or Number and Street _____ City or Town _____																						
Nature of Business (Check All Boxes That Apply)	<input type="checkbox"/> Dealer in both Cigarettes and Tobacco Products <input type="checkbox"/> Other (describe) _____ <input type="checkbox"/> Dealer in Cigarettes Exclusively _____ <input type="checkbox"/> Dealer in Tobacco Products Exclusively _____ <input type="checkbox"/> Operate Vending Machines that Dispense Cigarettes _____																						

Check applicable box(es) and insert total fee(s) on the line below.

Mail application and remittance to:

**Kentucky Department of Revenue
Tobacco Tax Section
501 High Street, Station 62
Frankfort, KY 40619**

Make check payable to Kentucky State Treasurer.

- Resident Wholesaler.....\$500
- Resident Wholesaler/Tobacco Products Distributor.....\$500
- Nonresident Wholesaler.....\$500
- Nonresident Wholesaler/Tobacco Products Distributor.....\$500
- Unclassified Acquirer.....\$ 50
- Unclassified Acquirer/Tobacco Products Distributor.....\$500
- Subjobber.....\$500
- Subjobber/Tobacco Products Distributor.....\$500
- Tobacco Products Distributor.....\$500
- Retail Distributor.....\$100
- Vending Machine Operator.....\$ 25
- Transporter.....\$ 50

AMOUNT OF LICENSE FEE(S)..... \$ _____

Account Number _____

10% Penalty (if applicable) _____

Total Remittance \$ _____

AFFIDAVIT

I am a Resident Wholesaler,

as defined in KRS 138.130(10) as “any person who purchases at least seventy-five percent (75%) of all cigarettes purchased by the wholesaler directly from the manufacturer on which the tax provided for in KRS 138.130 to 138.205 is unpaid, and who maintains an established place of business in this state where the wholesaler attaches cigarette tax evidence, or receives untaxed cigarettes.” Per KRS 138.146(2), “the tax shall be paid by the purchase of stamps by a resident wholesaler within forty-eight (48) hours after the wholesaler receives the cigarettes.”

I am a Nonresident Wholesaler,

as defined in KRS 138.130(11) as “any person who purchases cigarettes directly from the manufacturer and maintains a permanent location or locations outside this state where Kentucky cigarette tax evidence is attached or from where Kentucky cigarette tax is reported and paid.”

I am a Subjobber,

as defined in KRS 138.130(12) as “any person who purchases cigarettes from a resident wholesaler, nonresident wholesaler, or unclassified acquirer licensed under KRS 138.195 on which the tax imposed by KRS 138.130 to 138.205 has been paid and makes them available to retailers for resale. No person shall make cigarettes available to retailers for resale unless the person certifies and establishes to the satisfaction of the department that firm arrangements have been made to regularly supply at least five (5) retail locations with Kentucky tax-paid cigarettes for resale in the regular course of business.”

I am a Vending Machine Operator,

as defined in KRS 138.130(13) as “any person who operates one (1) or more cigarette vending machines.”

I am a Transporter,

as defined in KRS 138.130(14) as “any person transporting untax-paid cigarettes obtained from any source to any destination within this state other than cigarettes transported by the manufacturer thereof.”

I am an Unclassified Acquirer,

as defined in KRS 138.130(15) as “any person in this state who acquires cigarettes from any source on which the tax imposed by KRS 138.130 to 138.205 has not been paid, and who is not a person otherwise required to be licensed under the provisions of KRS 138.195.” Per KRS 138.146 (2), “the evidence of tax payment shall be affixed by an unclassified acquirer within twenty-four (24) hours after the cigarettes are received by the unclassified acquirer.”

I am a Tobacco Products Distributor,

as defined in KRS 138.130(17) as “any person within this state in possession of tobacco products for resale within this state on which the tax imposed under KRS 138.130 to 138.205 has not been paid.”

I am a Retail Distributor,

as defined in KRS 138.130(18) as “a retailer who has obtained a retail distributor’s license under KRS 138.195.” Per KRS 138.140(4)(c), “a retailer located in this state shall not purchase tobacco products for resale to consumers from any person within or outside this state unless that person is a distributor licensed under KRS 138.195 or the retailer applies for and is granted a retail distributor’s license under KRS 138.195 for the privilege of purchasing untaxed tobacco products and remitting the tax as provided in this paragraph.”

Has the individual, any partner, director, principal officer, or manager of the entity been convicted of or entered a guilty plea in the distribution of cigarettes/tobacco products in the last ten (10) years? (KRS 138.195(1)(c))

Yes No

The statements contained in this application and any accompanying attachments are hereby certified to be correct to the best knowledge and belief of the undersigned who is duly authorized to sign this application.

Print Name _____

Signature _____

Title _____ Date _____

