

B-A-2

Application or Update to an Existing Application for Cigarette Distributor's License and Tobacco Products (Other Than Cigarettes) License

Section I: Transaction Requested

Application Transaction	Type of Business	Department Use Only
<input type="checkbox"/> Initial License <input type="checkbox"/> Renewal Application <input type="checkbox"/> Change to Ownership Parties <input type="checkbox"/> Change to Type of Business <input type="checkbox"/> Change of Business Name <input type="checkbox"/> Change of Location Address	<input type="checkbox"/> Individual / Sole Proprietor <input type="checkbox"/> Partnership <input type="checkbox"/> Corporation <input type="checkbox"/> LLC or LLP Enter the 7-digit Entity Number assigned by the North Carolina Secretary of State's office. All businesses, except sole proprietorships and general partnerships, must have an entity number to submit this application. <input style="width: 150px; height: 20px;" type="text"/>	NCDORID: _____ Date License Issued (MM/DD/YYYY): ____/____/____

License Type <i>(Check at least one box)</i>			Tax Due	Total License Tax Due <i>(Check or Money Order ONLY)</i>
Cigarette	<input type="checkbox"/> Cigarette Distributor	<input type="checkbox"/> Cigarette Manufacturer	\$25.00	
Other Tobacco Product (OTP)	<input type="checkbox"/> OTP Wholesale Dealer <i>(covers wholesale and retail liability, if both)</i>	<input type="checkbox"/> OTP Manufacturer	\$25.00	
Other Tobacco Product (OTP)	<input type="checkbox"/> OTP Retail Dealer (only)		\$10.00	
Add all license tax due together for a total License Tax due amount for an initial license only. Make check or money order payable to North Carolina Department of Revenue. Do not send cash as your application will NOT be processed.				TOTAL \$

Section 2: Business Information

Federal Employer Identification Number / Social Security Number:

LEGAL NAME OF APPLICANT (This is the name the license will be issued in) _____ DATE BUSINESS OPENED (MM/DD/YYYY) _____

TRADE NAME OR DBA (IF DIFFERENT FROM LEGAL NAME) _____

Physical Location – A tobacco product license is required for each place of business where non-tax-paid cigarettes are received or stored, where tobacco products other than cigarettes are manufactured, and where non-tax-paid tobacco products other than cigarettes are received or stored. Submit a separate application for each place of business.

PHYSICAL LOCATION ADDRESS (NOT P.O. Box or Route Number)	CITY	STATE	ZIP CODE
MAILING ADDRESS	CITY	STATE	ZIP CODE
LOCATION OF RECORDS (NOT P.O. Box or Route Number)	CITY	STATE	ZIP CODE
E-MAIL ADDRESS	WEBSITE ADDRESS (Optional)		

Contact Persons: North Carolina General Statutes 105-259 states that all tax records and information maintained by the North Carolina Department of Revenue are confidential. The tax information may only be given to a business owner, partner, member, or officer. If you wish to give an employee, attorney, or accountant access to your tax information, you must submit a power of attorney, Form Gen 58, authorizing the release of confidential tax information. Download Form Gen-58 at www.ncdor.gov

CONTACT PERSONS	TELEPHONE NUMBER	FAX NUMBER	E-MAIL ADDRESS
License Contact			
Reporting Contact			

Section 3: Identification of Owners / Officers / Partners / Members *(Attach additional sheets, if necessary)*

SOCIAL SECURITY NUMBER	LEGAL NAME (First, Middle Initial, Last Name)	TITLE	COMPLETE RESIDENCE ADDRESS (Home Address)	RESIDENCE PHONE

Have any of the individuals listed above ever been convicted of a felony or misdemeanor other than a minor traffic offense?
 (Check One) Yes No If yes, attach an explanation to this application, including offense charged, convicted offense, date of conviction, case number and court jurisdiction, any active terms of probation.

Previous Owner Information: Names of any persons who previously held any ownership interest in this business *(Attach additional sheets if necessary)*

NAME OF PREVIOUS OWNER	NAME OF PREVIOUS BUSINESS	DATE CLOSED	PHYSICAL ADDRESS OF PREVIOUS BUSINESS

Identification of Previous Association: Names of any persons associated with this license application who presently or previously owned, operated, or managed another cigarette or tobacco product other than cigarette business. *(Attach additional sheets, if necessary)*

NAME	SOCIAL SECURITY NUMBER	COMPLETE RESIDENCE ADDRESS (Home Address)	NAME OF ASSOCIATED BUSINESS	TITLE

Section 4: Business Operations Information

- Applicant is: Resident Nonresident Affiliated Manufacturer Integrated Wholesaler
- Describe business activity and select all boxes that apply to your business. If more than one activity, provide percentage of each activity: Retail _____% Distribution/Wholesale _____% Manufacturer _____% Other _____%
- Number of locations storing non-tax-paid product. (Attach a list of all physical locations if more than one): _____
- Number of locations storing tax-paid product. (Attach a list of all physical locations if more than one): _____
- Beginning date of tobacco sales in North Carolina: _____
- Tobacco Products licensees are required to maintain a bond or irrevocable letter of credit in the amount of two-times the average expected monthly tax liability, with a \$2,000.00 minimum and \$2,000,000.00 maximum.
 Select the appropriate box indicating which type of document you have submitted with the application:
 Surety Bond Letter of Credit
- Will you **buy** tobacco products by internet telephone catalog? (Check all that apply.)
- Will you **sell** tobacco products by internet telephone catalog? (Check all that apply.)

- 9. Will you be **buy** Roll-Your-Own (RYO) Cigarette Tobacco? Yes No
- 10. Will you be **sell** Roll-Your-Own (RYO) Cigarette Tobacco? Yes No
- 11. Will you be importing Tobacco from Out-of-Country Vendors? Yes No
- 12. If a nonresident Cigarette distributor or OTP wholesale dealer, are you licensed in your State of Residence? Yes No
- 13. Do you purchase vapor products? Yes No

List all other states in which you hold a cigarette and/or other tobacco products license. *(Attach additional list, if necessary)*

State	License Number	State	License Number

If applying for a **cigarette distributor's license**, list ALL manufacturers from whom you have a letter stating that they will sell you non-tax-paid cigarettes upon licensure from this department. (Attach a copy of each letter of intent received from a manufacturer). *(Attach additional sheets, if necessary)*

Manufacturer Name	Complete Address	Telephone Number

If applying for a **cigarette distributor's license**, list ALL the Cigarette Brands you intend to sell. *(Attach additional sheets, if necessary)*

If applying for an **OTP wholesale or retail dealer license**, list the supplier of your non-tax-paid tobacco products other than cigarettes (OTP). If receiving OTP from an out-of-state supplier, indicate the delivery method into North Carolina. *(Attach additional sheets, if necessary)*

Supplier Name	Complete Address	Telephone Number	Date of First Purchase	Method of Shipping

If applying for an **OTP wholesaler dealer license**, list ALL the Roll-Your-Own (RYO) Cigarette Tobacco Brands you intend to sell. *(Attach additional sheets, if necessary)*

Section 5: Certification This application must be signed by a business owner, partner, member, or officer with the authority to legally bind the business entity.

I certify that I have read this application, and know and understand its contents and that all the information herein is true and accurate. I understand it is unlawful to knowingly make a false statement on the application and that any violation may result in prosecution as well as the revocation of any tobacco product license. I certify that I am of legal age to sell cigarettes and/or other tobacco products.

NAME (PLEASE PRINT OR TYPE)		TITLE
SIGNATURE		DATE
TELEPHONE NUMBER	FAX NUMBER	E-MAIL ADDRESS

NOTE: Distributors, retailers, and wholesale dealers are required to secure a separate license for each place of business, whether established or temporary, from which non-tax-paid cigarettes are received or stored and/or non-tax-paid tobacco products other than cigarettes OTP are made, received or stored. A separate application and bond or irrevocable letter of credit must be submitted for each place of business. The Excise Tax Division reserves the right before issuing a Distributor's License, Retail License, or Wholesale Dealer's License to conduct an investigation of the activities of the applicant. Any false misleading information found in this application shall be cause for the denial of issuance or revocation of the license.

If for any reason you cease to sell cigarettes and/or other tobacco products (OTP) during the license period, you must notify the Department and return your license to the address below. Mark the license "Canceled" with the date of cancellation.

Required attachments for the approval process:

Applications requesting an initial cigarette distributor license must be submitted with a completed form B-A-30, Tax Bond for Cigarettes, or an Irrevocable Letter of Credit (ILOC) with a bond or ILOC in the amount of two (2) times the average expected monthly tax liability, but not less than \$2,000.00, nor more than \$2,000,000.00, and a letter(s) of intent from each manufacturer.

Applications requesting an initial tobacco products other than cigarettes (OTP) wholesale or retail dealer's license must be submitted with a completed form B-A-29, Tax Bond for Tobacco Products Other Than Cigarettes, or an Irrevocable Letter of Credit (ILOC) with a bond or ILOC in the amount of two (2) times the average expected monthly tax liability, but not less than \$2,000.00, nor more than \$2,000,000.00.

Applications requesting an initial cigarette distributor license or an initial tobacco products other than cigarettes license, submitted by an Individual/Sole Proprietor or a General Partnership, must submit Form B-A-28, Appointment of Secretary of State for Service of Process.

Download forms at www.ncdor.gov.

Submit this application to the address below. Failure to answer all questions, provide the requested documents, include a check or money order payable to the North Carolina Department of Revenue for the applicable license tax, remit the appropriate bond or irrevocable letter of credit, will constitute cause for rejection of your application by the North Carolina Department of Revenue.