

**DEPARTMENT OF THE TREASURY  
ALCOHOL AND TOBACCO TAX AND TRADE BUREAU (TTB)  
APPLICATION FOR PERMIT TO MANUFACTURE TOBACCO  
PRODUCTS OR PROCESSED TOBACCO OR TO OPERATE AN  
EXPORT WAREHOUSE**

| FOR TTB USE ONLY |
|------------------|
| Number           |
| Date             |

1. I am applying for a TTB permit to conduct business as a *(Select only one option – read instructions C, D & E)*

Manufacturer of Tobacco Products   
  Manufacturer of Processed Tobacco   
  Proprietor of an Export Warehouse

2. I am applying because *(Select one option)*

I am starting a new business as stated in Item 1.

I am taking ownership of an existing business as of \_\_\_\_\_ *(enter date)*. The name and TTB permit number of this business is \_\_\_\_\_

There has been a change in control of my business as of \_\_\_\_\_ *(enter date)*. The name and TTB permit number of this business is \_\_\_\_\_

3. My legal name is *(Read instruction I)*

4. My employer identification number is *(Read instruction J)*

|  |  |   |  |  |  |  |  |  |  |  |  |
|--|--|---|--|--|--|--|--|--|--|--|--|
|  |  | - |  |  |  |  |  |  |  |  |  |
|--|--|---|--|--|--|--|--|--|--|--|--|

5. My trade name is or names are *(Read instruction K)*

6.  I have attached my trade name(s) certificate(s) *(Read instruction L)*    **OR**

I have NOT attached these certificates for the following reason \_\_\_\_\_

7. My premises (physical) address is *(Read instruction M)*

8. My business mailing address is *(Read instruction M)*

Same as premises address

9.  I have attached a description and, if necessary, a diagram of my premises *(Read instruction N)*    **OR**

I have NOT attached a description for the following reason \_\_\_\_\_

10.  I have attached my business documents *(Read instruction O)*    **OR**

I have NOT attached my business documents for the following reason \_\_\_\_\_

11. **Persons involved with or who have financial interest in the applicant business** (Complete this section for each owner, officer, director, partner, investor, shareholder or person of primary interest in the business – Read instruction P)

(Copy this page as many times as needed and submit all pages with your application and number them Page \_\_\_ of \_\_\_)

I have provided information below about each person (Read instruction P) on this form or as an attachment **OR**

I have NOT provided this information for the following reason \_\_\_\_\_

a. Full Legal Name (No Initials)

b. Other Names Used (Alias, Married Name, Maiden Name, etc.)

c. Date of Birth (Individual) or Organization (Business Entity)

e. Taxpayer Identification Number  
 Social Security (SSN - Individual) **or**  
 Employer Identification Number (EIN)

f. Gender (individual)  
 Male  
 Female

d. Place of Birth/Organization (City, State, Foreign Country)

g. The above named person/business entity is (Select only one)

- Individual **or**  Partnership **or**  
 Limited Liability Company **or**  Corporation **or**  
 Other (Specify) \_\_\_\_\_

h. Is the above named person a US Citizen, **or** if a business entity, is it organized in the US?  
 Yes  No, Country of citizenship or organization \_\_\_\_\_

i. Residence(s), or principal places(s) of business, over the last five years (Include both if individual operated any business at a location other than residence. Attach additional sheet of paper if more space is needed)

| Period (dates) at this address | Address(es) (Street Number, Street Name, City, State, Country, Zip Code) |
|--------------------------------|--|
|                                |  |
|                                |  |

j. Relationship(s) With Applicant Business (Title(s) and position(s))

k. Ownership or financial interest (If a person or business entity holds more than 10%)  
 Percentage of interest \_\_\_\_\_  
 Describe this interest (number of shares, partner, member, etc.) \_\_\_\_\_

l. Name(s) and address(es) of the investment source(s)

m. Dollar amount of investment in the business

|         |             |
|---------|-------------|
| Current | Anticipated |
| \$      | \$          |

n. Source of, investment. (Example: savings, loan, profits from other business, or gift)

12.  I have completed item 11 for the person(s) having actual or legal control over my business (*Read instructions P and Q*) **OR**  
 I have identified the person(s) having actual or legal control over my business (*Read instructions P and Q*) by attaching to this application the information as required by item 11 **WITH** a statement on how actual or legal control is exercised.

13. Have you or any person listed in Items 11 or 12 been denied a permit, license, or other authorization to engage in any business by any government agency (*Federal, State, local, or foreign*) or had such permit, license, or other authorization revoked, suspended, or otherwise terminated?  
 Yes, and I have attached to this application the details of each occurrence.  No

14. Have you or any person listed in Items 11 or 12 been arrested for, charged with, or convicted of, any crime under Federal, State, or foreign laws? (*You do not have to include arrests, charges, or convictions for operating a motor vehicle that are not felonies under Federal or State law.*)  
 Yes, and I have attached to this application the details of each occurrence.  No

15. Have you or any person listed in Items 11 or 12 been subject to or are currently subject to legal proceedings involving a felony violation of any provision of Federal criminal law relating to tobacco products, processed tobacco, cigarette paper, or cigarette tubes?  
 Yes, and I have attached to this application the details of each occurrence.  No

16. Have you or any person listed in Items 11 or 12 been convicted of a felony violation of any provision of Federal criminal law relating to tobacco products, processed tobacco, cigarette paper, or cigarette tubes?  
 Yes, and I have attached to this application the details of each occurrence.  No

17. I declare that I have read the instructions for this form. I understand that I may need to file additional documentation before TTB may act on this application.  
 I understand that this application includes the information that I have attached to this form or incorporated by reference.  
 I understand that an appropriate TTB officer may require additional information to determine if I am entitled to the permit for which I am applying.  
 I understand that if any information provided on this application changes before I have received from TTB a final determination on this application, I must immediately write to the Director, National Revenue Center.  
 Under penalties of perjury, I have examined this application, and to the best of my knowledge and belief, this application, including any attachments, is true, correct, and complete.

|  |          |  |
|--|----------|--|
| a. Signature ( <i>Read Instruction R</i> ) | b. Title | c. Date  |
| d. E-mail Address                          |          | e. Business Telephone Number<br>( <i>Area Code and phone number</i> )<br>(       )       - |

Send this form to **Director, TTB National Revenue Center, 550 Main St, Ste 8002, Cincinnati, OH 45202-5215**

DEPARTMENT OF THE TREASURY  
ALCOHOL AND TOBACCO TAX AND TRADE BUREAU (TTB)  
**APPLICATION FOR PERMIT TO MANUFACTURE TOBACCO PRODUCTS OR PROCESSED  
TOBACCO OR TO OPERATE AN EXPORT WAREHOUSE (INSTRUCTIONS)**

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**GENERAL INSTRUCTIONS**

- A. Why do I need this form?** If you intend to operate a business to manufacture tobacco products or processed tobacco or to operate an export warehouse, you must apply for a permit under Chapter 52 of Title 26 of the United States Code (Internal Revenue Code) by completing and filing this form with TTB. Applying for this permit does not authorize you to operate in a way that is contrary to any Federal, State, or local laws. You will also use this form to report a pending transfer in the ownership of the business and to report a change in control of the business organization. (For further information about transfer in ownership and change in control, see Question T in "Additional Information" section below).
- B. How do I file this form?** Send the completed form and all required attachments to: TTB, Director, National Revenue Center, 550 Main St, Ste 8002, Cincinnati, OH 45202-5215. We recommend that you keep a copy of the entire application packet that you send to us.
- C. What is a Manufacturer of Tobacco Products?** A manufacturer of tobacco products is any person who manufactures cigars, cigarettes, smokeless tobacco, pipe tobacco or roll-your-own tobacco. The term "manufacturer of tobacco products" does not include a person who produces tobacco products solely for the person's own personal consumption or use, nor does it include a proprietor of a customs bonded manufacturing warehouse with respect to the operation of such warehouse. (See 26 U.S.C. 5702).
- D. What is a Manufacturer of Processed Tobacco?** A manufacturer of processed tobacco is any person who processes any tobacco other than tobacco products. The processing of tobacco does not include the farming or growing of tobacco or the handling of tobacco solely for sale, shipment, or delivery to a manufacturer of tobacco products or processed tobacco. (See 26 U.S.C. 5702(p)).
- E. What is an Export Warehouse?** An export warehouse is a bonded internal revenue warehouse for the storage of tobacco products or cigarette papers or tubes or any processed tobacco, upon which the internal revenue tax has not been paid, for subsequent shipment to a foreign country, Puerto Rico, the Virgin Islands, or a possession of the United States, or for consumption beyond the jurisdiction the internal revenue laws of the United States.
- F. What must I submit to TTB if I want to import tobacco products or processed tobacco into the United States?** Before you import tobacco products or processed tobacco, you must first apply for and obtain a permit from TTB by submitting **TTB F 5230.4 – Application for Permit to Import Tobacco Products or Processed Tobacco**. You may find this form on our website, along with instructions at <http://www.ttb.gov/applications/index.shtml> or you may contact us for more information.
- G. Can I reference information that TTB already has on file?** Yes, if you include:
- (1) The name, address and TTB permit number that appears on the TTB form referenced;
  - (2) The TTB form and item number; **and**
  - (3) The date that the TTB form was signed.
- H. What if there is not enough space for my information?** Attach a separate sheet with any additional information. On this form in the space provided next to the item number, state that you have attached a separate sheet. Any attachment to this form must include this TTB form number (TTB F 5200.3) and the item number(s) to which the information corresponds.

## INSTRUCTIONS FOR SPECIFIC ITEMS ON THIS FORM

### I. Item 3. What is my legal name?

| If your business is a   | Your legal name is  |
|---|---|
| Sole Proprietorship   | Your full name.   |
| Partnership   | The name of each partner, or the name of the partnership as filed with a State or local government. |
| Corporation, Association, Limited Liability Company, or other business organization | The name as stated on your documents filed with the State or local government.                      |

**J. Item 4. What is my employer identification number (EIN)?** This is the nine-digit code that the Internal Revenue Service (IRS) assigns to your business. If you do not have an employer identification number, you may obtain one by filing an IRS Form SS-4. You may get this form from the IRS. You may also obtain an EIN by applying online at <http://www.irs.gov/businesses/small/article/0,,id=98350,00.html>.

**K. Item 5. What is a trade name?** In general, a trade name is a name, other than its legal name, used to identify the business. For example, your legal name may be ABC Corporation, but you use the name ABC Tobacco Products in your business operations. Using a name in business operations includes using the name for identifying the business on invoices, letterhead, or on packages of tobacco products or cigarette papers or cigarette tubes.

**L. Item 6. Am I required to have a trade name certificate?** If your State, county, or municipal authority issues a trade name certificate or other document authorizing the use of a trade name in connection with the transaction of business, you must submit that certificate or document to TTB. If your State, county, or municipal authority does not issue such certificate or document, you must state this fact in item 6.

**M. Items 7 and 8. What if my mailing address is the same as the physical address of my premises?** If your premises and mailing addresses are the same, enter your premises address in Item 7 and check the box labeled "Same as premises address" in Item 8. Your premises address in Item 7 must be a street address or an informal rural address. It may **NOT** be a post office box or drawer. Your mailing address in Item 8 may be a street address or a post office box or drawer.

**N. Item 9. When must I attach a diagram of my premises?** You must attach a diagram of the premises if you are applying to operate as a manufacturer of tobacco products or as an export warehouse proprietor and any of the following apply:

- Your tobacco products factory or export warehouse is more than one building and each building cannot be identified by a separate street address. Your diagram must identify each building by a letter, number, or similar designation.
- Your tobacco products factory or export warehouse uses only a part of a building. Your diagram must show the floor and room(s) in the building.
- Your tobacco products factory adjoins a retail store. Your diagram must Show any doors or other openings between the factory and the retail store.

A diagram is not required if you are applying for a permit as a manufacturer of processed tobacco.

### O. Item 10. What types of business documents must be attached to my application?

| If your business is a      | You must attach to this application   |
|----------------------------|---|
| Partnership or association | Accurate copy of articles <b>OR</b> the certificate required to be filed by any State, county, or municipality. |

| If your business is a                                    | You must attach to this application   |
|--|---|
| Corporation  | 1. Accurate copy of the corporate charter <b>OR</b> certificate of corporate existence or incorporation. This copy must be executed by the appropriate officer of the State in which incorporated.<br>2. Accurate copy of stockholders' meetings, bylaws, or directors meetings that list the officers authorized to sign documents or otherwise act on behalf of the corporation. The accuracy of the copy must be certified by an appropriate officer of the corporation. The authority must include matters relating to laws and regulations issued under Chapter 52 of Title 26 of the United States Code (Internal Revenue Code). You can use TTB F 5100.1, Signing Authority for Corporate or LLC Officials, in place of this copy. |
| Limited liability company or other business organization | Accurate copy of the business document(s) filed with a State, county, or municipality when such filing is required. The copy must show that it was filed with the appropriate Government agency. For example, a limited liability company must provide an accurate copy of its operating agreement.   |

**P. Items 11 and 12. Who must I consider as a “person”?** An individual, partnership, association, company, corporation, limited liability company, estate, or trust.

**(1) Which persons must I list for item 11?**

- a. Yourself, if you are the sole proprietor.
- b. Each partner if your business is a partnership.
- c. Each officer or director if your business is a corporation.
- d. Each position similar to an officer or director of a corporation if your business is another type of business organization. A manager of a limited liability company.
- e. A stockholder who holds more than ten percent of the issued stock or ownership interest of a corporation, limited liability company, or similar business organization. An investor who has or will contribute more than ten percent of the funds for the business.

**(2) How do I report ownership or financial interest in the applicant business?**

This refers to completion of Item 11J. Each person must provide details concerning their relationship with the business, ownership or financial interest in the business, source and amount of investment. If any information is not applicable, state so.

Your ownership interest can be stated by providing the percent (%) of stock or interest held in the business. For corporations, use the total number of shares or interest issued compared to the quantity held by the individuals listed in Item 11.

**Example:** The company is authorized to issue 1,000 shares of stock. The company has issued only 100 shares of interest. Shareholder A owns 20 shares. Therefore, Shareholder A has 20% interest in the business (20 shares ÷ 100 issued shares = .20).

**Q. Item 12. Who exercises actual or legal control of my business?** In general, a person who has the power or authority to manage, direct, govern, or administer how your business operates exercises actual or legal control over the business.

**R. Item 17. Who may sign this application?**

| If your business is a | The application must be signed by   |
|-----------------------|---|
| Sole proprietorship   | You; <b>OR</b> An individual for whom you have filed TTB F 5000.8, Power of Attorney. |

| If your business is a   | The application must be signed by   |
|---|---|
| Partnership   | Each partner; <b>OR</b> The partner who has been given the authority to sign by the articles of partnership or similar agreement of all the partners that you have filed for this permit; <b>OR</b> An individual for whom you filed TTB F 5000.8, Power of Attorney. |
| Corporation, association, limited liability company, or other business organization | An individual who has signature authority granted by the business documents that you have filed for this application; <b>OR</b> An individual for whom you have filed TTB F 5000.8, Power of Attorney.  |

## ADDITIONAL INFORMATION

### S. Must I file other TTB forms?

If you are filing this application to start a new business or to take ownership of an existing business please refer to the application packet that you received by mail or to our website at <http://www.ttb.gov/applications/index.shtml> for additional information about the application process.

### T. When I file this application, can I start the business for which I have applied?

| If your reason for filing is  |   |
|---|---|
| To start the business   | No, you must wait for TTB to grant your permit.                                 |
| To report a pending transfer in the ownership of the business           | No, you must wait for TTB to grant your permit.                                 |
| To report a change in control <sup>1</sup> of the business organization | You may continue to operate if you file this form within 30 days of the change. |

<sup>1</sup> A change in control of a corporation occurs when the issuance, sale, or transfer of its stock results in changing the identity of the stockholders who exercise actual or legal control of the corporation.

**U. When can I expect my permit?** In general, it takes up to 16 weeks for TTB to respond to a permit application. During that time, TTB thoroughly examines the information that you have provided. If information is incomplete, our response may be further delayed. TTB may also request additional information based on the information that you have provided. If TTB decides to deny the application, you will receive a written notice of that determination stating the reason(s).

**V. If TTB issues me a permit, what else is expected when I start my business?** You must comply with TTB regulations. The regulations regarding the manufacture of tobacco products and processed tobacco appear in part 40 of Title 27 of the Code of Federal Regulations (CFR). The regulations regarding export warehouse operations appear in part 44 of Title 27 of the CFR. The TTB regulations are available on the TTB Web site (<http://www.ttb.gov>) and on the Government Printing Office Web site (<http://www.gpoaccess.gov/cfr/index.html>).

**W. Who should I contact if I have questions about this form?** Contact a specialist in the Tobacco Group, National Revenue Center by phone at 1-877-882-3277 or e-mail at [ttbtobacco@ttb.gov](mailto:ttbtobacco@ttb.gov).

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## PAPERWORK REDUCTION ACT NOTICE

This request is in accordance with the Paperwork Reduction Act of 1995. We use this information collection to determine your identity, location, extent of operations, eligibility to engage in operations, and the likelihood that you will conform with Federal laws and regulations. This information is required from you to obtain or retain a benefit and is mandatory by law (26 U.S.C. 5712).

We estimate that you will spend 2 hours to complete this form (average burden associated with this collection of information). You may spend more or less time depending upon your individual circumstances. Address your comments concerning the accuracy of this burden estimate and suggestions to reduce this burden to: Reports Management Officer, Regulations and Rulings Division, Alcohol and Tobacco Tax and Trade Bureau, Washington, DC 20220.

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless it displays a current, valid OMB control number.

## PRIVACY ACT INFORMATION

The following information complies with Section 3 of the Privacy Act of 1974 (5 U.S.C. 552a(e)(3)):

1. **What is TTB's authority to ask for this information?** We require this information under the authority of 26 U.S.C. 5712. You must provide this information before TTB decides on whether your permit will be issued.
2. **What is the purpose for this information collection?** You must provide this information so that TTB will be able to determine your identity, location, extent of operations, and eligibility to engage in operations, and the likelihood that you will conform with Federal laws and regulations.
3. **How does TTB routinely use this information?** We use this information to make determinations for the purposes described in paragraph 2.

Also, if we are not prohibited by law, we may disclose the information that you provided on this form to other Federal, State, foreign, or local law enforcement or regulatory agency personnel, and to members of the public to verify it. Finally, we may disclose this information to the Justice Department if it appears that false information, which constitutes a violation of Federal law, has been provided.

4. **What is the effect if I do not supply the information TTB requests?** If you fail to supply this information, then it will delay TTB's determination as described in paragraph 2. Also, TTB may disapprove your application if you fail to supply the information.