

FOR TTB USE ONLY

**DEPARTMENT OF THE TREASURY
ALCOHOL AND TOBACCO TAX AND TRADE BUREAU (TTB)
APPLICATION FOR PERMIT TO IMPORT TOBACCO PRODUCTS OR
PROCESSED TOBACCO**

Number

Date

1. I am applying for a TTB permit to conduct business as an *(See instruction C and D)*:

- Importer of Tobacco Products
 Importer of Processed Tobacco

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

- I am starting a new business as stated in Item 1
- I am applying for renewal of my permit _____ *(enter permit number)*
- 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 H)*

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

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

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

I have NOT attached these certificates for the following reason:

7. My premises (physical) address is *(Read Instruction L)*:

8. My business mailing address is: *(Read Instruction L)*

Same as premises address

9. I have attached my business documents *(Read Instruction M)*: **OR**

I have NOT attached my business documents for the following reason:

10. Persons involved with or who have financial interest in the applicant business: *(Complete this section for each owner, officer, director, partner, member, investor, shareholder or person of primary interest in the business – Read instructions N & O)*
(Copy this page as many times as needed and submit all pages with your application.)

- I have provided information below about each person *(Read instructions N and O)* on this form or as an attachment **OR**
 I have NOT attached this information for the following reason: _____

a. Full legal name <i>(No initials)</i>	b. Other names used <i>(alias, married name, maiden name, etc.)</i>
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c. Date of birth <i>(individual)</i> or organization <i>(business entity)</i>	e. Taxpayer identification number <input type="checkbox"/> Social security number <i>(SSN)</i> or <input type="checkbox"/> Employer identification number <i>(EIN)</i>	f. Gender <i>(if individual)</i> <input type="checkbox"/> Male <input type="checkbox"/> Female
d. Place of birth/organization <i>(city, State, foreign country)</i>		

g. The above named person or business entity is <i>(Select only one)</i> <input type="checkbox"/> Individual <input type="checkbox"/> Partnership <input type="checkbox"/> Limited liability company <input type="checkbox"/> Corporation <input type="checkbox"/> Other <i>(Specify):</i> _____	h. Is the above named person a US Citizen or if a business entity, is it organized in the US? <input type="checkbox"/> Yes <input type="checkbox"/> No, Country of citizenship or organization: _____
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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 <i>(dates)</i> at this address	Address(es) <i>(Street Number, Name, City, State, Country)</i>

j. Relationship(s) With Applicant's Business <i>(Title(s) and position(s))</i>	k. Ownership or financial interest: <i>(If a person or business entity holds more than 10%)</i> Percentage of interest: _____ Describe this interest (number of shares, partner, member, etc.) _____
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l. Name(s) and address(es) of the investment source(s)	m. Dollar amount of investment in my business				
	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:50%;">Current</td> <td style="width:50%;">Anticipated</td> </tr> <tr> <td style="text-align: center;">\$</td> <td style="text-align: center;">\$</td> </tr> </table>	Current	Anticipated	\$	\$
Current	Anticipated				
\$	\$				
	n. Reason for, or source of, investment. <i>(Example: savings, loan, profits from other business, or gift)</i>				

11. I have completed item 10 for the person(s) having actual or legal control over my business (*Read instructions O*) **OR**
 I have identified the person(s) having actual or legal control over my business (*Read instructions O*) by attaching to this application the information as required by item 10 **WITH** a statement on how actual or legal control is exercised.

12. Have you or any person listed in Items 10 or 11 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

13. Have you or any person listed in Items 10 or 11 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

14. Have you or any person listed in Items 10 or 11 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

15. Have you or any person listed in Items 10 or 11 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

16. I declare that I have read the instructions for this form. I understand that I may need to submit 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 a final determination from TTB on this application, I must immediately notify, in writing, the Director, TTB 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 P</i>)	b. Title	c. Date
d. E-mail Address		e. Business Telephone Number (<i>Area Code and phone number</i>) () —

How do I file this form?
 Send this form to the 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 IMPORTER OF TOBACCO PRODUCTS
OR PROCESSED TOBACCO PERMIT**

GENERAL INSTRUCTIONS

- A. Why do I need this form?** If you intend to operate a business to import tobacco products or processed tobacco, you must apply for a permit under Chapter 52 of Title 26 of the Internal Revenue Code of 1986 by completing this form and filing it with TTB. Applying for this permit does not authorize you to operate contrary to any Federal, State, or local laws. You will also use this form to apply to renew an existing importer permit, to report a pending transfer in the ownership of the business and to report a change in control of the business.
- B. How do I file this form?** Send the completed form and all required attachments to the Director, TTB National Revenue Center, 550 Main St, Ste 8002, Cincinnati, OH 45202-5215. We recommend that you keep a copy of all documents you send.
- C. What are tobacco products?** Tobacco products are cigars, cigarettes, smokeless tobacco (snuff and chewing tobacco), pipe tobacco, and roll-your-own tobacco. Each of these tobacco products is further defined in the Internal Revenue Code of 1986 at 26 U.S.C. 5702.
- D. What is processed tobacco?** Processed tobacco is any tobacco that has undergone processing, but does not include 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 (26 U.S.C. 5702(p)).
- E. Can I obtain a permit to import tobacco products AND processed tobacco?** A person that intends to engage in the business of importing both tobacco products and processed tobacco may use this form. A person that holds a current permit to import tobacco products must use TTB Form 5230.5 to amend that permit before engaging in the business of importing processed tobacco.
- F. 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.
- G. What if there is not enough space for my information?** You may attach a separate sheet with any additional information. On this form, in the space provided next to the item number, you must state that you have attached a separate sheet. On the attachment, you must show this TTB form number (TTB F 5230.4) and the item number(s) to which the information corresponds.

INSTRUCTIONS FOR ITEMS ON THIS FORM

H. 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.

- I. Item 4. What is my employer identification number?** 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 www.irs.gov
- J. Item 5. What is a trade name?** In general, a trade name is a name used to identify your business that is not its legal name. 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 your business on invoices or letterhead.
- K. 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 with your application. If your State, county or municipal authority does not issue such certificate or document, you must state this fact in Item 6.

- L. Items 7 and 8. What if my mailing address is the same as my premises address?** If you are applying as an importer of processed tobacco, you must include in Item 7 the location (by physical address or other means if there is no physical address) of any premises used for the storage of processed tobacco imported or received.

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.

NOTE: 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.

M. Item 9. 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	An accurate copy of articles OR the certificate required to be filed by any State, county, or municipality.
Corporation	<ol style="list-style-type: none"> 1. An accurate copy of the corporate charter OR certificate of corporate existence or incorporation. This copy must be executed by the appropriate officer of the State in which incorporated. 2. An 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	An 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.

- N. Items 10 and 11. 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. This includes a manager, if your business is a limited liability company.
- e. A stockholder who holds more than ten percent of the stock of a corporation, limited liability company, or similar business organization, or 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?

In Item 10, blocks 'j' through 'n', you must provide certain details concerning ownership or financial interest in the business. If any of these blocks request information that is not pertinent to your business, you should write "not applicable" or a similar phrase in the space provided.

A person's ownership interest can be stated by providing the percent (%) of stock or interest held in the business. For corporations, ownership interest can be stated as a percent – the percentage of the total number of shares or interest issued by the business held by the individual referenced in Item 11.

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

- O. Items 10 and 11. 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.

P. Item 16. Who may sign this application?

If your business is a:	The application must be signed by:
Sole proprietorship	You; OR An individual for whom you have filed TTB F 5000.8, Power of Attorney.
Partnership	Each partner; OR 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; OR An individual for whom you filed TTB F 5000.8, Power of Attorney.

If your business is a:	The application must be signed by:
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; OR An individual for whom you have filed TTB F 5000.8, Power of Attorney.

ADDITIONAL INFORMATION

Q. Must I submit other documents or TTB forms?

Other forms and documents must be submitted as part of the application process. A list of the forms and documents and additional information about the application process is provided on the TTB Web site at <http://www.ttb.gov/applications/index.shtml>. You may also contact the TTB National Revenue Center by phone at 1-877-882-3277 or e-mail at ttbtobacco@ttb.gov.

R. 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	You must wait for TTB to issue your permit before you start business.
To report the pending transfer in the ownership of the business	You must wait for TTB to issue your permit before transferring ownership of the business.
To report a change in control ¹ of the business organization	You may continue to operate under the permit if you file this form within 30 days of the change.

¹ 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.

- S. 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 the information you submit 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 permit application, you will receive a written notice of that determination stating the reason(s).
- T. If TTB issues me a permit, what else is expected when I start my business?** You must comply with TTB regulations. The regulations that pertain to importers of tobacco products or processed tobacco appear in part 41 of Title 27 of the Code of Federal Regulations. These regulations are available on the TTB Web site (<http://www.ttb.gov>) or 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.

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, 1310 G Street, NW., Box 12, Washington, DC 20005.

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.