



Northern Virginia Cigarette Tax Board

14150 Newbrook Dr, Suite 210, Chantilly, VA 20151
Phone: 703-802-0373
Fax: 703-802-0375

For Office Use Only

Application for Cigarette Stamping Permit

- A non-refundable fee of **\$200** is required with the application. Make the check payable to the **Northern Virginia Cigarette Tax Board**.
- Mail completed application and payment to: Northern Virginia Cigarette Tax Board, 14150 Newbrook Drive, Suite 210, Chantilly, VA 20151
- Completed applications may also be emailed to info@nvctb.org or faxed to 703-802-0375
- **Please print or type.**

Type of Application: New Permit Renewal – Current Permit Number:

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

Item	Cigarette Stamping Agent Permit
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

Individual Partnership Corporation Other, Specify:

C. If Other Than An Individual, Provide The Following

President's Name

Chief Financial Officer's Name

D. Business Mailing Address

Business Mailing Address (PO Box or Number and Street Name)

City

State

ZIP

E. Cigarette Storage Address (No Post Office Boxes) – If different than physical address.

Cigarette Storage Address (Number and Street Name)

City

State

ZIP

F. Cigarette Stamping Records Address (No Post Office Boxes) – If different than physical address.

Cigarette Stamping Records Address (Number and Street Name)

City

State

Zip

G. Person's Responsible For The Following: Filing Monthly Reports	NVCTB Stamp Inventory Counts	NVCTB Tax Stamp Purchases
Name:	Name:	Name:
Telephone Number:	Telephone Number:	Telephone Number:
Email Address:	Email Address:	Email Address:

H. Individual, Partner(s) or Corporate Officers – Attach sheet for additional partner(s) or corporate officer(s) – Attach additional sheets if necessary

First Name	Last Name	Title
SSN	Residence	Home Telephone
First Name	Last Name	Title
SSN	Residence	Home Telephone
First Name	Last Name	Title
SSN	Residence	Home Telephone
First Name	Last Name	Title
SSN	Residence	Home Telephone
First Name	Last Name	Title
SSN	Residence	Home Telephone

I. Stamping Equipment
List make, model, identification number and address(es) of stamping equipment to be used

Make	Model	Identification Number	Address

J. Business Activities
Describe Primary Business Activity

Check All Boxes That Apply

Purchase cigarettes directly from the manufacturer. Attach list of manufacturers, including names, complete addresses and telephone numbers.

Purchase cigarettes from licensed distributors or stamping agents. Attach a list of such entities, including names, complete addresses and telephone numbers.

N. Person to Contact Regarding Application

Name (Printed)	Title
Telephone Number	Email Address

O. Acknowledgement of Regulations For Wholesale Dealers

The following regulations apply to all cigarette dealers who sell or distribute cigarettes for resale into or within the jurisdictions covered by the Northern Virginia Cigarette Tax Board (NVCTB):

- Prior to operating the jurisdictions covered by the NVCTB, all Dealers who sell or distribute cigarettes for resale MUST first make application to the Board to qualify as a Registered Agent.
- Said applicant must submit:
 - A completed application form
 - A surety bond of one hundred and fifty (150) percent of the dealers average monthly tax liability or nine thousand (\$9,000) dollars, whichever is greater.
- In addition, there is a yearly Registration Fee of two hundred dollars (\$200.00), due upon initial registration and by December 31st each year thereafter. A \$50 fee shall be assessed for payments returned by the wholesale dealer's bank unpaid.
- Once qualified and approved by the Board as a Registered Agent, each Dealer is then authorized to sell or distribute NVCTB stamped cigarettes for resale in the jurisdictions covered by the NVCTB.
- Any wholesaler who intends to sell retail, over-the-counter, at their business location must maintain separate inventories for stamped cigarettes intended for retail or wholesale within their home jurisdiction and stamped cigarettes intended for wholesale sale to retailers located outside their own home jurisdiction.
- The wholesaler shall notify the Board as soon as stamp rolls are identified as retail and wholesale and shall continue to keep both stamps and stamped inventory separate and apart in order to avoid commingling.
- Any individual purchasing five (5) or more cartons of cigarettes for personal use must attest to the fact that such purchase is not for resale by signing a statement to that effect. Said statement must also include a warning that the resale of cigarettes purchased for personal use is a violation of the Ordinances of the Board, will result in confiscation of all such untaxed cigarettes, and may result in criminal penalties and fines. Copies of said statements must be included with monthly reports.
- Failure to maintain separate retail and wholesale inventories or to provide the required statements and identification of roll numbers could lead to the revocation of Registered Agent status.
- The sale, exchange or distribution of cigarettes or tax stamps whether affixed or unaffixed by the Wholesaler, Distributor, or Dealer to anyone other than a licensed retailer, without prior approval of the Board, is prohibited.
- Northern Virginia Cigarette Tax Board stamped cigarettes shall be distributed only in the jurisdictions covered by the Board. It is the responsibility of the Wholesaler to ensure that the proper tax is assessed for all sales to retail establishments located within the jurisdictions of the Board and that such establishments are properly listed in the appropriate jurisdiction.
- The Wholesaler must require that all retail dealers provide copies of a valid Virginia State Sales and Use Tax Certificate and a valid business license **to ensure that the proper jurisdictional tax is being collected**. Said copies must be maintained on file and be available for inspection.
- The sale or delivery of cigarettes to all retail establishments, vendors or manufacturer representatives shall be recorded on invoices/receipts that include their name and address together with a breakdown of cigarette brands and styles distributed.
- Credit memos shall be issued for all returns.
- All copies of invoices/receipts and credit memos must be retained by the Wholesale Dealer for a period of three (3) years plus the current calendar year and shall be made available to Agents of the Tax Board upon request for use in conducting audits and investigations.
- In order to receive NVCTB stamp credit for return of stamped cigarettes to Manufacturers the completed Manufacturer Affidavit listing "Northern Virginia" stamps or stamped cigarettes should be forwarded to the Northern Virginia Cigarette Tax Board along with a completed "Application for NVCTB Stamp Credit" as soon as possible but no later than sixty (60) days after receipt.
- For Manufacturers who wholesale cigarettes, cigarette tax stamp credit can only be given when verifiable documentation is submitted.
- Verifiable documentation is a listing of cigarette returns by retailers, to include business name, address, date of return, number of packs returned. This documentation must be submitted to the Board along with the monthly cigarette tax report during the period in which the retailer returns the cigarette. All loose, damaged or partial rolls of Dual VA/NVCTB stamps must be returned directly to the NVCTB in order to receive credit.
- The Northern Virginia Cigarette Tax Board shall provide each Wholesale Dealer a monthly Cigarette Activity Workbook with 3 tabs: Activity, Stamps Use Report and Retail Details.
- Wholesale Dealers shall provide registration numbers and packs sold for the preceding calendar month in the "Activity" tab of the Workbook. Registration numbers, retailer names and addresses are provided in the "Retailer Details" tab of the Workbook.
- For any retailers not showing in the "Retailer Details" of the Workbook, wholesale dealers shall email the retailer's name and full address to the NVCTB at info@nvctb.org to request a registration number.
- The Wholesale Dealer shall enter stamp usage information for the preceding month in the "Stamp Use Report" tab, indicating the beginning and ending inventories, and shall record, by date, roll number, invoice or credit memo number, the quantity of NVCTB stamps or stamped cigarettes received or returned during the reporting period.
- Wholesale dealers shall email the completed workbook to monthlyreports@nvctb.org by COB on the 15th of the month, or the next business day if the 15th falls on a weekend or holiday. 10% penalty shall be added if received late.
- The NVCTB will process the monthly activity and shall provide an invoice via email the same day or the next business day with the total amount due.
- In order to avoid a 10% penalty, full payment must be received by the due date specified on the invoice. A \$50 fee shall be assessed for payments returned by the Wholesale Dealer's bank unpaid.
- All money collected as cigarette taxes under the Ordinances of the Northern Virginia Cigarette Tax Board shall be deemed to be held in trust by the Dealer collecting the same until remitted to the Board as provided by Ordinance.
- Failure to provide a monthly activity report to the NVCTB and payment shall result in the suspension of the Registered Agent Permit and authority to purchase Dual VA/NVCTB stamps. A report shall be submitted to the NVCTB even if there was no activity for that month.
- The Dealer must account for all Dual VA/NVCTB stamps or stamped cigarettes purchased. Periodic audits will be conducted to determine any unaccounted variance in the number of stamps or stamped cigarettes reported and an assessment will be made if all stamps or stamped cigarettes have not been accounted for. Any assessment of Dealers located outside the jurisdictions of the Board will be based upon the average sales of packages of cigarettes by jurisdiction during the audit period. For Dealers located within the jurisdictions of the Board, any assessment will be based upon the tax rate of the jurisdiction in which they are located. A 10% penalty shall be added to the tax amount due for non-reporting.

By clicking here, I acknowledge that I have read and agree to the Regulations of Wholesale Dealers.

P. Acknowledgement of Penalty Regulations

- In the event that the Northern Virginia Cigarette Tax Board or its agents discover cigarettes upon which the NVCTB stamp has not been affixed or the proper NVCTB jurisdictional tax has not been paid, the Northern Virginia Cigarette Tax Board, through its agents, may seize such cigarettes which shall then be deemed forfeited to the Northern Virginia Cigarette Tax Board.
- A penalty of ten (10) percent, or \$10, whichever is the greater, but in no event more than \$1,000, and interest of three-quarters (3/4) percent per month shall be added to all taxes imposed which are delinquent and unpaid on the due date thereof.
- Then any dealer or other period liable for the tax files a false or fraudulent report or fails to perform any act or performs any act to evade payment of the tax, the Board shall administratively assess the tax due and impose a penalty not to exceed fifty (50) percent and interest of three-quarters percent per month of the gross tax due.
- Any evasion of payment, or failure or refusal to obey any lawful order which may be issued by the Northern Virginia Cigarette Tax Board is a misdemeanor punishable by a fine of not more than \$2,500 or imprisonment for not more than twelve months or both such fine and imprisonment. Such fine and imprisonment shall not relieve any person from the payment of any tax, penalty or interest to the Board.

By clicking here, I acknowledge that I have read and agree to the regulations regarding penalties

Q. Declaration and Signature

The undersigned applicant makes application for the registration required by the member jurisdictions Cigarette Tax Ordinances to purchase and/or affix NVCTB stamps and agrees to comply with all the provisions of these Ordinances and such Regulations as may lawfully be issued by the Northern Virginia Cigarette Tax Board pursuant thereto, to comply with the Bond Requirement and to keep all records as required. In addition, Applicant understands that there is a tax due on all NVCTB stamps/stamped cigarettes which will be reported and paid monthly and that periodic audits will be conducted to determine unreported stamps upon which a tax will be assessed along with penalty for non-payment.

All money collected as cigarette taxes under the Ordinances of the Northern Virginia Cigarette Tax Board shall be deemed to be held in trust by the Dealer collecting the same until remitted to the Board as provided by Ordinance. Any report filed, or payment made, after the due date will be subject to late filing penalties regardless of if there are no sales or taxes due. Continued failure to report will result in withdrawal of Registered Agent status and authority to purchase Dual VA/NVCTB stamps.

Any applicant whose place of business is outside the Board's legal jurisdiction shall automatically submit himself to the Board's legal jurisdiction and appoints the Administrator for the Board as his Agent for any service of lawful process. The applicant agrees that the Administrator and his duly authorized personnel may inspect any business premises during regular business hours.

The application must be signed by the owner, if the business is owned by an individual; 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. If there is a parent corporation, president or vice president of the parent corporation must also complete this section.

AFFIDAVIT

I do solemnly declare and affirm under the penalties of perjury that the contents of the foregoing document are true and correct to the best of my knowledge, information and belief

Signature of Individual, Partner or Corporate Officer

Title

Date

Printed Name of Individual, Partner or Corporate Officer

Telephone

Signature of Parent Corporate Officer

Title

Date

Printed Name of Individual, Partner or Corporate Officer

Telephone