

VEHICLE INVENTORY SUPPLEMENT FOR CIGARETTE, CIGAR AND TOBACCO PRODUCTS PERMIT

NOTE: Use this supplement to add additional vehicle inventory for your existing Cigarette and/or Tobacco Products Permit.

- Please type or print.
- Please attach additional sheets, if necessary.
- Do NOT write in shaded areas.

Legal name of owner <input style="width: 550px;" type="text"/>		Taxpayer number <input style="width: 150px;" type="text"/>
VEHICLE	Vehicle year <input style="width: 100px;" type="text"/> Vehicle make <input style="width: 150px;" type="text"/> Vehicle model <input style="width: 150px;" type="text"/>	<i>Comptroller Use Only</i> Job name - MISCAPP Microfilm <input checked="" type="checkbox"/> ■ 00991 <input type="checkbox"/> ■ 8 8 <input style="width: 20px;" type="text"/> Reference no.
	License plate number <input style="width: 200px;" type="text"/> State <input style="width: 30px;" type="text"/> Motor vehicle identification number (VIN) <input style="width: 200px;" type="text"/>	
	What is the first in-service date for this vehicle? <input style="width: 150px;" type="text"/> 1(a) Permit fee due for this vehicle: <input style="width: 100px;" type="text"/> 1(b) Late fee for this vehicle: <input style="width: 100px;" type="text"/> <i>(Refer to the applicable permit period & fee schedule on the back of this form)</i>	
VEHICLE	Vehicle year <input style="width: 100px;" type="text"/> Vehicle make <input style="width: 150px;" type="text"/> Vehicle model <input style="width: 150px;" type="text"/>	■ <input style="width: 100px;" type="text"/>
	License plate number <input style="width: 200px;" type="text"/> State <input style="width: 30px;" type="text"/> Motor vehicle identification number (VIN) <input style="width: 200px;" type="text"/>	
	What is the first in-service date for this vehicle? <input style="width: 150px;" type="text"/> 2(a) Permit fee due for this vehicle: <input style="width: 100px;" type="text"/> 2(b) Late fee for this vehicle: <input style="width: 100px;" type="text"/> <i>(Refer to the applicable permit period & fee schedule on the back of this form)</i>	
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RECORDS ADDRESS	If your place of business is a vehicle, where will business records for the vehicle(s) listed above be maintained? Use street address or directions, city, state and ZIP Code; <i>NOT</i> P.O. Box, rural route or public storage.) MUST BE A COMMERCIAL LOCATION: <input style="width: 500px;" type="text"/>	
CALCULATION	1. Permit fee due for vehicle listed above: 1(a) <input style="width: 50px;" type="text"/> 1(b) Late fee (if applicable): <input style="width: 50px;" type="text"/> 2. Permit fee due for vehicle listed above: 2(a) <input style="width: 50px;" type="text"/> 2(b) Late fee (if applicable): <input style="width: 50px;" type="text"/> 3. Permit fee due for vehicle listed above: 3(a) <input style="width: 50px;" type="text"/> 3(b) Late fee (if applicable): <input style="width: 50px;" type="text"/> 4. Sum of Permit Fees Due (1(a) plus 2(a) plus 3(a)): 4(a) <input style="width: 50px;" type="text"/> 4(b) Sum of late fees due (1(b) plus 2(b) plus 3(b)): <input style="width: 50px;" type="text"/> 5. TOTAL AMOUNT DUE & PAYABLE: (4(a) plus 4(b)) <input style="width: 50px;" type="text"/>	
SIGNATURES	The sole owner, all general partners, corporation president, vice-president, secretary or treasurer, or an authorized representative must sign this application. The authorized representative must submit a written power of attorney with application. <i>(Attach additional sheets, if necessary.)</i>	
	Date of application (Mo., day, year) <input style="width: 150px;" type="text"/>	
	I (We) declare that the information in this document and any attachments is true and correct to the best of my (our) knowledge and belief.	
	Type or print name and title of sole owner, partner or officer, or authorized representative. <input style="width: 350px;" type="text"/>	Sole owner, partner or officer, or authorized representative. <input style="width: 350px;" type="text"/>
Type or print name and title of partner or officer, or authorized representative. <input style="width: 350px;" type="text"/>	Partner or officer, or authorized representative. <input style="width: 350px;" type="text"/>	
Type or print name and title of partner or officer, or authorized representative. <input style="width: 350px;" type="text"/>	Partner or officer, or authorized representative. <input style="width: 350px;" type="text"/>	
YOUR PERMIT MUST BE PROMINENTLY DISPLAYED IN YOUR VEHICLE. DISCLOSURE OF INFORMATION PROVIDED ON THIS FORM WILL BE GOVERNED BY THE TEXAS PUBLIC INFORMATION ACT, GOVERNMENT CODE, CHAPTER 552. <i>Under Ch. 559, Government Code, you are entitled to review, request and correct information we have on file about you, with limited exceptions in accordance with Ch. 552, Government Code. To request information for review or to request error correction, contact us at the address or phone numbers listed on this form.</i>		
Mail your completed application with the required permit fee to: COMPTROLLER OF PUBLIC ACCOUNTS 111 E. 17th Street Austin, TX 78774-0100		Make check payable to: STATE COMPTROLLER

INSTRUCTIONS FOR VEHICLE INVENTORY SUPPLEMENT FOR CIGARETTE, CIGAR AND/OR TOBACCO PRODUCTS PERMIT

WHO MUST SUBMIT THIS SUPPLEMENT – You must submit this supplement if:

- you currently have an active retailer or non-retailer cigarette, cigar and/or tobacco products permit **and**
- you have acquired a new vehicle or are replacing an old vehicle from which cigarettes, cigars and/or tobacco product sales will take place.

DEFINITIONS:

In-Service Date – the date that the vehicle is displayed for sales of cigarettes, cigars and/or tobacco products.

Place of Business – means a commercial business location where cigarettes, cigars and/or tobacco products are sold; kept for sale or consumption, or are otherwise stored; or a vehicle from which cigarettes, cigars and/or tobacco products are sold. The place of business cannot be a residence.

Storage – means the business location where cigarettes, cigars and/or tobacco products are stored or kept. You must store business records at your designated permitted place of business. A residence or a unit in a public storage facility CANNOT be used for such storage. (Except for cigars and tobacco products Manufacturer’s Representatives.)

Commercial Location – means the entire office, plant or area of the business in any one location owned or leased by the same proprietor where the Lessor allows the space to be used for business purposes. The location must have regular, posted business hours and cannot be a residence, a postal box of any type or a unit in a public storage facility.

Late Fee – If you have been selling without a permit, a \$50 late fee will be assessed on each vehicle that is not in compliance with permit requirements. OPERATING WITHOUT A VALID PERMIT IS PUNISHABLE BY A FINE OF NOT MORE THAN \$2000 PER DAY.

PERMIT AND FEE INFORMATION FOR RETAILERS AND NON-RETAILERS:

Cigarettes, cigars and/or tobacco products may NOT be sold until you have received the appropriate permit. A permit will **NOT** be issued until payment is received by the Comptroller. If you sell cigarette, cigar and/or tobacco products without a permit, you may forfeit a penalty of up to \$2000 and could possibly have criminal charges filed against you. Each day of operating without a permit is a separate violation. (Sections 154.501 and 155.201).

*During the last three months of the permit period, the Comptroller may collect the prorated permit fee for the current period AND fee for the next permit period.

RETAILER PERMIT FEE SCHEDULE: The permit period for a Cigarette, Cigar and/or Tobacco Products RETAILER begins June 1 and expires on May 31 of each even-numbered year. It is renewed every two years. The permit fee is \$180 per biennium and is prorated over the two-year permit period.

PERMIT MONTH	JUNE	JULY	AUG.	SEPT.	OCT.	NOV.	DEC.	JAN.	FEB.	MAR.*	APR.*	MAY*
1st Year Fee	\$180.00	\$172.50	\$165.00	\$157.50	\$150.00	\$142.50	\$135.00	\$127.50	\$120.00	\$112.50	\$105.00	\$97.50
2nd Year Fee	90.00	82.50	75.00	67.50	60.00	52.50	45.00	37.50	30.00	22.50	15.00	7.50
Prorated Fee*										202.50*	195.00*	187.50*

NON-RETAILER PERMIT FEE SCHEDULE: The permit period for a Cigarette, Cigar and/or Tobacco Products NON-RETAILER is March 1 through the last day of February, and is renewed every year. The permit fee is \$15 per year and is prorated over the one year permit period. **A vehicle permit can only be purchased in addition to a Distributor, Manufacturer or Wholesaler permit. The vehicle permit fees listed below reflect the amount due per vehicle.**

PERMIT MONTH	MAR	APR.	MAY	JUNE	JULY	AUG.	SEPT.	OCT.	NOV.	DEC.*	JAN.*	FEB.*
Vehicle Fee	15.00	13.75	12.50	11.25	10.00	8.75	7.50	6.25	5.00	3.75	2.50	1.25
Prorated Fee*										18.75*	17.50*	16.25*

FOR ASSISTANCE:

If you have any questions regarding the completion of this form or cigarette, cigar and/or tobacco products tax, you may contact the Texas State Comptroller’s office at (800) 862-2260 or (512) 463-3731. You can also visit our website at www.comptroller.texas.gov.

Legal cites: TEX. TAX CODE ANN. CH. 154 and CH. 155 and 42 U.S.C. sec. 405(c) (2) (C).