



**State of Arkansas
Department of Finance
And Administration**

DFA - ARKANSAS TOBACCO CONTROL

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<https://www.atc.arkansas.gov>



Instructions to obtain a RETAIL Permit

Instructions to set up a business:

These instructions are set out as a guide to help our new retailers navigate the process of properly setting up their business so that a retail permit can be applied for and issued in a timely manner. These instructions are not necessarily all encompassing, but act as a guide to get you underway.

- 1) You must apply for and receive an Arkansas sales-and-use tax permit from the Department of Finance and Administration (DFA). This permit allows you to buy and sell products in the state; no other permits can be issued until an owner/company has received this permit. The Arkansas Sales and Use Tax office can be found in the Ledbetter Building located at 1816 W. 7th Street, Suite 1330, in Little Rock, Arkansas, 72201. Phone Number: 501-682-7104. Website: www.dfa.arkansas.gov
- 2) If your business is set up as a Corporation, LLC, or Partnership, you must register your business with the Arkansas Secretary of State's Office and receive your proof of registration documents. If you plan to operate your store under *any* name other than the legal business name (any fictitious name or D.B.A. name,) you must also register that name with the Secretary of State's Office. The Arkansas Secretary of State's Office, Division of Business and Commercial Services, can be found in the Victory Building located at 1401 W. Capitol Avenue, Suite 250, in Little Rock, Arkansas, 72201. Phone Number: 501-682-1010. Website: www.sos.arkansas.gov
- 3) If applicable, you will need a Federal Employer Identification Number (FEIN). FEIN can be obtained online at www.ein-gov.us or via phone by calling 1-888-629-9001. Most businesses will require a FEIN, but if you are unsure, please consult the FEIN website or the person/company who prepares your taxes.
- 4) If you own (or are purchasing) the property where your business is located, a deed must be obtained to show the legal address of the business and proof of ownership. If you are leasing or renting the property where your business is located, a lease or rental agreement must be obtained. It must show: (1) the legal address of the business, (2) person/company that is legally renting the location, and (3) property owner/landlord has given their consent to operate a business at the location.
- 5) If the business is inside the city limits of Little Rock, a Little Rock Business License must also be obtained from the City. Licenses can be obtained at the Little Rock Finance Department located at 500 West Markham Street in Little Rock, Arkansas, or online at www.littlerock.org. Phone Number 501-371-4806.
- 6) If you are buying an existing business, all outstanding civil penalties, suspensions, or other sanctions owed to Arkansas Tobacco Control **MUST** be satisfied **BEFORE** a new permit will be released. The new owner will **not** be allowed to receive a retail permit until all outstanding items are satisfied.

Instructions to complete a retail permit application:

- 1) Fully complete the Retail Permit Application
 - a. All sections and all spaces **MUST** be completed unless otherwise noted.
 - b. Application **MUST** be notarized by a notary public
 - c. All required documentation **MUST** be complete and attached (refer to checklist)

INCOMPLETE APPLICATIONS WILL NOT BE PROCESSED!!!

- 2) If you are purchasing an existing business with cigarettes, tobacco products, vapor products, alternative nicotine products, or e-liquid products that will be transferred to the new business, the new permit holder/store owner **MUST** take a written inventory of all products being transferred. The itemized inventory listing **ALL** **cigarettes, tobacco products, vapor products, alternative nicotine products, or e-liquid products** in your business **MUST** include the brand, type, flavor, package type (pack, box, can, pouch, carton, bottle, etc.) and quantity of each different product purchased from the previous owner. Inventory lists should be typed in order to ensure legibility and accurateness and should contain the business name, permit holder name and contact information.

PLEASE USE THE INVENTORY FORM PROVIDED BY ATC: <https://www.atc.arkansas.gov/forms>

- *It is best to maintain the invoices from the previous owner for all items listed on the submitted inventory!*
- Example:

Business Name: _____
 Permit Holder Name & Contact Information: _____

	Brand	Product	Flavor	Package Type(s)	Quantity (Total Number in Stock)
1	Marlboro	cigarettes	Red 100's	cartons + packs	3 cartons + 45 packs
2	Pom Pom	cigarillos	grape	singles	428 singles
3	Black & Mild	wood-tip little cigars	wine	packs of 5	15 packs
4	Skoal	snuff	wintergreen	cans	27 cans
5	Redman	chewing tobacco	bold	pouches	40 pouches
6	Day's Work	plug chewing tobacco	original	boxes + plugs	3 boxes + 12 plugs
7	JUUL	vapor pods	classic tobacco	Pods	16 pods
8	Vapor Beast	e-liquid juice	cherry	bottles	17 bottles (30mL) + 5 bottles (120mL)

- 3) If you plan to sell any combination of cigarettes, tobacco, vapor, alternative nicotine, and e-liquid products, you will need the RC Retail Permit. If 90% or more of the products you sell are vapor and e-liquid products, you will need the RV "Vapor Exclusive" Retail Permit.
- 4) The Permit Fee \$100.00 Retail Permit can be paid with a check or money order (WE DO NOT ACCEPT CASH) and must be submitted with your completed application.
- 5) Business premises must be in compliance with all local ordinances, including zoning ordinances.
- 6) A criminal background check will be conducted on all applicants. Arkansas Code Annotated § 26-57-216(3) prohibits a permit from being issued to any person or business owned or operated by a person who has pleaded guilty or nolo contendere to or been found guilty of a felony.
- 7) Please note that any retailer engaged in the mixing of e-liquids must also secure a Manufacturer permit.

Please allow four to five business days for your application to be processed. Permits are not issued same day!

Retail Permit Request Form

Demographic Business Information:

Permit Fee type: \$100.00 (Tobacco, Vapor, Alternative Nicotine or E-Liquid Products)
\$50.00 (Vapor and E-Liquid Products ONLY)

Legal **Business/Company** Name: _____

Business Designation: Sole Proprietor (Single Owner) Corporation LLC Partnership other _____

Name of Business if different from Legal Name: _____
(Any fictitious name or 'Doing Business As' (DBA) name must be filed with the Secretary of State's Office)

Sales Tax Number: _____ FEIN: (if applicable) _____

Physical Business/911 Address: _____ Suite/Unit #: _____
(Must be numeric address plus street name (example: 152 Smith St); CANNOT be a P.O. Box or location description)

City: _____ County: _____ Zip Code: _____

Business Mailing Address (if different): _____ Suite/Unit #: _____
(This is the address where you want to receive any and all communication from ATC; CAN include P.O. Box)

City: _____ County: _____ Zip Code: _____

Store Phone Number: (____) _____ - _____ Store Fax Number: (____) _____ - _____

Store Email: _____ Previous ATC Permit (if applicable): _____

Are products from a previous business being transferred to you? Yes No If yes, **MUST** attach an Inventory.

Type of Business: Convenience Store w/gas Convenience w/o gas Tobacco Store Vapor Store Supermarket
 Gasoline Kiosk other _____

Facility information: I own the property I rent this property other _____

If rent/lease, Landlord name: _____ Phone Number: _____

Contact Address: _____

Owner/President/CEO Demographic Information:

Information must be for the legal head of the company

Owner/President/CEO Name: _____ Date of Birth: ____/____/____

Home Address: _____ Suite/Unit #: _____
(Must be a numeric address plus street name; CANNOT be a P.O. Box or location description)

City: _____ County: _____ Zip Code: _____

E-mail Address: _____ Phone Number: (____) _____ - _____

Driver's License/ID Number: _____ State of Issuance: _____ Alien Registration No.: _____

SSN: _____ - _____ - _____ Percentage of Ownership in business: _____%

Have you ever pled guilty, plead no contest, or been convicted of a Felony? YES NO

Use these sections to

(1) list any other person(s) considered owners (Example: Wife/Husband, Brother/Sister, Son/Daughter, etc.)

OR

(2) to list any other business partners, LLC members, company officers, stockholders, etc.

Please note it is also recommended that the person(s) are also listed on your sales and use tax permit.

USE ADDITIONAL PAGES AS NECESSARY

Business Primary Contact Information

If different from owner/President/CEO

Name: _____ Date of Birth: ____ / ____ / ____

Home Address: _____ Suite/Unit #: _____
(Must be a numeric address plus street name; CANNOT be a P.O. Box or location description)

City: _____ County: _____ Zip Code: _____

E-mail Address: _____ Phone Number: (____) ____ - ____

Driver's License/ID Number: _____ State of Issuance: _____ Alien Registration No.: _____

SSN: _____ - _____ - _____ Percentage of Ownership in business: _____%

Have you ever pled guilty, pled no contest, or been convicted of a Felony? YES NO

Officer/Partner Information:

Name: _____ Date of Birth: ____ / ____ / ____

Home Address: _____ Suite/Unit #: _____
(Must be a numeric address plus street name; CANNOT be a P.O. Box or location description)

City: _____ County: _____ Zip Code: _____

E-mail Address: _____ Phone Number: (____) ____ - ____

Driver's License/ID Number: _____ State of Issuance: _____ Alien Registration No.: _____

SSN: _____ - _____ - _____ Percentage of Ownership in business: _____%

Have you ever pled guilty, plead no contest, or been convicted of a Felony? YES NO

Officer/Partner Information:

Name: _____ Date of Birth: ____ / ____ / ____

Home Address: _____ Suite/Unit #: _____
(Must be a numeric address plus street name; CANNOT be a P.O. Box or location description)

City: _____ County: _____ Zip Code: _____

E-mail Address: _____ Phone Number: (____) ____ - ____

Driver's License/ID Number: _____ State of Issuance: _____ Alien Registration No.: _____

SSN: _____ - _____ - _____ Percentage of Ownership in business: _____%

Have you ever pled guilty, plead no contest, or been convicted of a Felony? YES NO

Retail Permit Request Form

Important Information:

Please note that this application **MUST** be completed in its entirety. Any application that is submitted that is incomplete will **not** be accepted and will be returned to the applicant. Please review the application and the accompanying checklist to ensure that you have provided all required information and documentation for application submission.

By accepting a permit from Arkansas Tobacco Control, the permit holder is agreeing that they, and their business, will follow all lawful requirements and furthermore acknowledging that they understand that Arkansas Tobacco Control Agents, Federal Tobacco Control Agents, or any other lawful Tobacco Control Entity will periodically conduct inspections to ensure compliance with the law.

FREE Retail Training is available through our office. Please contact us if you wish to send your staff to a free training event or arrange a free training event for your location.

Understanding of Legal Responsibility:

The undersigned Applicant hereby declares and signs under penalty of law that the information provided on this application is true and correct to the best of their knowledge and belief. The applicant also agrees to faithfully comply with all local, state, and federal laws including, but not limited to, the "Unfair Cigarette Sales Act," A.C.A. § 5-27-227 (controlling the provision of minors with tobacco products and cigarettes and the placement of tobacco vending machines), the "Arkansas Tobacco Products Tax Act of 1977," all rules promulgated pursuant thereto, and all lawful orders of the Arkansas Tobacco Control Board. Applicant understands and agrees that any intentional false or misleading information, of any nature or relative to any item, will be sufficient grounds for denial or subsequent revocation of the permit for which he/she is applying.

Date: _____
Signature of Owner – (Please sign in the presence of a notary)

Printed Name of Owner

Notary Information:

Subscribed and sworn to before me, a Notary Public, by _____, to me well known or identified to me by government issued photo identification, on this _____ day of _____, 20_____.

My Commission Expires: _____ Name: _____

Please place Notary
Stamp in Box.

ATC Retail Permit application Check List

(This document **MUST** be submitted with application)

- Completed application.** Make sure all owners, members and partners are listed on the application and reflected in the accompanying paperwork. The name and information provided on page one should reflect the legal owner of the business – the permit will be issued in this name. This is also the individual that should sign the application and have it notarized. All other officers, members, partners, or primary contacts should be listed on page two of the application.

- Payment.** If using Check or Money Order, make sure either are completely filled out. **NO CASH.**

- COLOR copies of DL or ID for all listed owners, members, and partners.** Work Permit, Visas and Alien ID cards are also acceptable. If dropping off application in person, copies can be made in the Tobacco Control office.

- Copy of Sales and Use Tax Certificate.** Name, address, and business designation should match the accompanying paperwork.

- Secretary of State's Office filings.** All proof of registration documents, fictitious/DBA name filings, and copies of Articles of Incorporation, Operating Agreements, or Partnership Agreements.

- Proof of ownership/right to occupy.** Copy of deed, lease, rental agreement, bill of sale, mortgage, purchasing agreement, or other documentation showing a right to occupy the permitted property.

- Itemized inventory** which lists brand, type, flavor, package type(s), and quantity of each product from the previous owner.