



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

**DFA - ARKANSAS TOBACCO CONTROL**

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Little Rock, AR 72201  
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<https://atc.arkansas.gov>



**APPLICATION TO SELL AT LESS THAN STATUTORY PRESUMPTIVE MARK UP**

Wholesale Application

Retail Application

Name of applicant: \_\_\_\_\_

Cigarette Permit No.: \_\_\_\_\_

Asserted total cost of doing business per cigarette: \$\_\_\_\_\_

What percentage of your cost of doing business is allocable to cigarettes: \_\_\_\_\_%

Asserted cost of doing business per cigarette  
for only the cigarette portion of the business: \$\_\_\_\_\_

Requested percentage cost of doing business submitted for approval: \_\_\_\_\_%

I, \_\_\_\_\_, do hereby  
Name Title (owner, partner, corporate officer)

swear or affirm under oath, that the foregoing information is true and correct.

\_\_\_\_\_  
Signature Date: \_\_\_\_\_

Please attach a complete copy of the applicant's most recently filed Federal Income Tax Return with supporting schedules as well as the CPA statement required by ATC Rule & Regulation 15.1(C)(1)(c)/15.2(C)(1)(c).

**NOTICE:** Any false material statement made under oath in an official proceeding is punishable as a Class C Felony, and could result in a fine of up to \$10,000.00, imprisonment for up to ten years or both.