## License Application to Make Retail Sales of Cigarette and Other Tobacco Products

To be completed by applicant when applying for a license with a city or county.


## As a licensed tobacco products or cigarette retailer, I understand that:

1. I can purchase cigarettes and tobacco from a Minnesota distributor or subjobber who holds a license with the Minnesota Department of Revenue. The Cigarette and Tobacco Distributor List is on our website. Go to www.revenue.state.mn.us and type Distributor List in the Search box.
2. I must obtain a tobacco products distributor license if I purchase untaxed tobacco products from an out-of-state company.
3. I may not sell cigarettes affixed with Minnesota Native American stamps unless my retail business is located on a reservation that has a tax agreement with the State of Minnesota.
4. I may not purchase from or exchange cigarettes or tobacco products with another retailer.
5. I must keep complete and legible cigarette and tobacco products invoices on the licensed premises, or make invoices available within one hour of request, for at least one year after the date of the purchase.
6. I know that the Minnesota Department of Revenue and/or law enforcement may conduct cigarette and tobacco inspections of the premises, including inspections of inventory, invoices and licenses, and I understand that a refusal to allow an inspection is grounds for revocation of my license.
7. I know that failure to comply with all requirements can result in criminal penalties, including the loss of cigarettes and tobacco products.

| Licensee Signature | Title | Print Name | Date | Daytime Phone |
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| Licensing Agent's Signature | Title | Print Name | Date | Daytime Phone |

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[^0]:    License applicant: Submit this form to the licensing authority along with the license application.
    Licensing authority: Mail, email or fax to:
    Minnesota Revenue, Mail Station 3331, St. Paul, MN 55146-3331.
    Fax: 651-556-5236. Email: cigarette.tobacco@state.mn.us

