

Form RS-1	Commonwealth Of Virginia Virginia Department Of Taxation	For Office Use Only
Application for Cigar and Pipe Tobacco Remote Retail Seller's License		
Please read instructions before completing application.		

A. Business Name and Street Address (No Post Office Boxes) - See Instructions			
Item	Remote Retail Seller		
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			
<input type="checkbox"/> Sole Proprietor <input type="checkbox"/> Partnership <input type="checkbox"/> LLC <input type="checkbox"/> C Corp. <input type="checkbox"/> S Corp. <input type="checkbox"/> Other			
C. If Other Than A Sole Proprietor, 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 Code
E. Person to Contact Regarding Application			
Name (Printed)		Title	
Telephone Number		E-mail Address	
F. Declaration and Signature			
I understand that the information I submit herein will be relied upon by the Virginia Department of Taxation and a false statement or misrepresentation may constitute cause for the disapproval of the application or revocation of any license for which this application is submitted. I affirm that statements made herein are true and if any change occurs prior to the receipt of the license, I will notify the Virginia Department of Taxation by registered or certified mail within 48 hours. If a change occurs after receipt of the license, I understand that I must advise the Department prior to the occurrence of any change of ownership and/or location. The Department must be notified within 10 days of all other changes.			
The application must be signed by the owner, if the business is a sole proprietorship; 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.			
Signature		Title	Date
Print Name		Telephone	

Instructions For Form RS-1, Application for Remote Retail Seller's License

General: Complete this form to apply for a remote retail seller's license if you make remote retail sales of cigars and pipe tobacco products to any consumer located in Virginia.

- Completed packages should be returned as soon as possible. Please allow 30 days for processing.
- Only remote retail sellers of cigars and pipe tobacco may obtain a Virginia Remote Retail Seller's License.

The license is valid indefinitely or until failure to file three consecutive remote retail Seller's tax returns.

Please Note: Remote Sellers that establish economic nexus as defined in Tax Bulletin 20-11, must register to begin collecting the excise tax by obtaining a Tobacco Products Tax Permit.

Filing Procedure: Mail the completed form to:

Department of Taxation
Tobacco Unit P. O. Box 715
Richmond, VA 23218-0715

Questions: Call 804.371.0730 or write the Virginia Department of Taxation, P.O. Box 715, Richmond, VA 23218-0715. You can obtain most Virginia tax forms from www.tax.virginia.gov or by calling the Forms Request Unit at 804.367.8037.

Record Keeping: Each remote retail seller that makes a remote retail sale of cigars and pipe tobacco products to any consumer located in the Commonwealth shall keep all records of remote retail sales as follows: (i) each remote retail seller that ships tobacco products to any consumer

located in the Commonwealth shall file a report with the Department no later than the twentieth of each month identifying the total quantity, date, and dollar value of all such remote retail sale shipments made during the preceding month and (ii) every licensed remote retail seller outside the Commonwealth that is not a licensed distributor shall in a like manner file a return showing the quantity and actual cost of each cigar or pipe tobacco product shipped or transported to consumers in the Commonwealth during the preceding calendar month.

The return shall be made on forms furnished or prescribed by the Department and shall contain or be accompanied by such further information as the Department shall require. The remote retail seller, at the time of filing the return, shall pay to the Department the tax imposed under subsection A of § 58.1-1021.02 for each such package sold in remote retail sales into the Commonwealth in the preceding month on which tax is due. The Department may allow such reports to be filed electronically.

- Sections not specifically mentioned are self-explanatory.
- Read the instructions carefully.

Section A - In the appropriate section, enter your business name and physical address; do not use a post office box. The License will be issued to this name and address.

Enter the e-mail address of the contact person for Remote Retail Seller's license.