



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

**DFA - ARKANSAS TOBACCO CONTROL**

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## Instructions to cancel a Retail Tobacco Permit

If you are a retail cigarette and tobacco location and you are closing or selling your business and you need to cancel your tobacco permit, please follow these instructions to properly close out your store and cancel your permit.

### **Instructions to sell a store:**

- 1) The current Permit holder/store owner must satisfy all outstanding fines, suspensions, or other penalties with Arkansas Tobacco Control. If an owner has outstanding fines or an unserved suspension, the new owner will not be allowed to receive a cigarette and tobacco permit and the sale of your business might be stopped.
- 2) The New permit holder/store owner **MUST** apply to receive a cigarette and tobacco permit and pay all necessary fees. This should be done in a timely manner and it is preferred that new owners apply for the permit prior to taking ownership. **\* Please note that if a new owner has not applied for and been approved to receive a tobacco sales permit prior to taking ownership of the store, ALL TOBACCO SALES MUST STOP until the permit is awarded! The previous permit will NOT carry over to a new owner.**
- 3) The New permit holder/store owner must take a written inventory of all tobacco products being transferred to him/her as part of the sale of the business. The itemized inventory listing of **ALL** tobacco products in your business must include the brand and type, container type (pack, box, can, pouch, carton, etc...) and quantity of each type of cigarette or tobacco product purchased from the previous owner. Inventory lists should be typed in order to ensure legibility and accurateness and should also have your business name, owner/CEO name and contact information. Regardless of how you record your inventory, please use the breakdown of information as provided in the example on the next page.
  - *Please note the inventory must be done and submitted with the application for a new permit.*
  - *A second inventory must be completed and maintained of all products that are in the store on the day the new owner took possession, to account for any products received or sold after the initial inventory was taken.*
  - *It is a good idea for the new owner to maintain the invoices from the previous owner to show where the tobacco products were purchased and in what quantities they were purchased for auditing purposes.*

Business Name:					
Permit Holder Name & Contact Information:					
1	<b>Brand</b>	<b>Product</b>	<b>Flavor</b>	<b>Package Type(s)</b>	<b>Quantity (Total Number in Stock)</b>
2	Marlboro	Cigarettes	Red	Pack	78
3	Skoal	Smokeless Tobacco	Wintergreen	Can	18
4	Swisher Sweets	Cigarillo	Slow Glo	2 Pack	30
5	Black & Mild	Cigars	Casino	5 Pack	10
6	Redman	Chewing Tobacco	Straight	3-ounce pouch	24
7					

- 4) The old permit holder should complete the Request to Cancel a permit form and submit it to Arkansas Tobacco Control. Once the sale is complete, the old permit should be removed from the business. The new owner should then display their new permit in a conspicuous location in the business.
- 5) If an owner is considering having a sale or offering a discounted price on tobacco products, the owner must make sure that the products being marked down meet the standards as set forth in the "Unfair Cigarette Sales Act" and submit the proper paperwork to our office to receive approval to sale below Minimum price standards. The form can be found on our website under Retail forms: [Procedure for Selling Damaged or Discontinued Cigarettes](#)

**Instructions to close down a location/store:**

- 1) Owner should complete the Permit Cancellation Request Form and submit that form to Arkansas Tobacco Control. A closing date should be declared on the form, and once that date is reached the permit will be considered closed and inactive. No further tobacco or tobacco product sales should be made past this date. Should an owner need to change a declared closing date for any reason please contact Arkansas Tobacco Control to request those changes be made to the Cancellation form.
- 2) If an owner is considering having a sale or offering a discounted price on tobacco products, the owner must make sure that the products being marked down meet the standards as set forth in the "Unfair Cigarette Sales Act" and submit the proper paperwork to our office to receive approval to sale below Minimum price standards. The form can be found on our website under Retail forms: [Procedure for Selling Damaged or Discontinued Cigarettes](#)
- 3) Should any products remain unsold in the business at the time of closing, the owner should contact his/her wholesaler/distributor, to see if any products can be returned. If any products are unreturnable and did not sale, the owner should properly destroy the products. Owners should NEVER carelessly throw out tobacco products where general members of the population could retrieve them from the trash.
- 4) Make sure that all outstanding fees or fines are paid in full so that Arkansas Tobacco Control can properly close out your account. Otherwise ATC may begin collection proceedings against you.