



Philadelphia Department of Public Health
Environmental Health Services
321 University Avenue, 2nd Floor
Philadelphia, PA 19104
215-685-7340

NEW APPLICATION FOR SPECIALTY TOBACCO ESTABLISHMENTS* SEEKING EXEMPTION FROM THE CLEAN INDOOR AIR WORKER PROTECTION LAW

**A "Specialty Tobacco Establishment" is a food or beverage establishment whose on-site sales or rentals of tobacco and tobacco-related products and accessories for consumption or use on the premises comprise fifteen percent (15%) or more of gross sales on an annual basis, not including vending sales.*

THE INFORMATION YOU SUPPLY IN THIS APPLICATION IS SUBJECT TO AUDIT AND INVESTIGATION. MISREPRESENTATIONS WILL BE PROSECUTED.

Annual renewal is due July 1 of each year. Renewal instructions are sent to the e-mail address on file for your tobacco retailer permit by May 1. For questions, e-mail health.ptrd@phila.gov.

SECTION A. ESTABLISHMENT INFORMATION

Trade Name: _____

Address: _____

Phone No.: _____ Fax No.: _____

Federal Employer Identification No. (EIN): _____

Legal Name of Licensee on Commercial Activity License (CAL):

Philadelphia CAL No.: _____

Philadelphia Tobacco Retailer Permit No.: _____

Philadelphia Business Tax No.: _____

Mailing Address of CAL Licensee: _____

Date Establishment Opened: _____

SECTION B. CITY TOBACCO AND TOBACCO-RELATED PRODUCTS TAX

<https://www.phila.gov/services/payments-assistance-taxes/business-taxes/tobacco-and-tobacco-related-products-tax>

You must have paid all due Philadelphia Tobacco and Tobacco-Related Products Tax.
Your answers to this Section B will be provided to the Philadelphia Department of Revenue and must match your tax filing for the previous year and reasonably align with Section C.

Tobacco Tax Paid in Previous Year (20__): _____

Number of Rolled Items (Like Cigars): _____

Number of Packs of Rolling Papers: _____

Number of Ounces of Other Tobacco Products: _____

SECTION C(1). FINANCIAL INFORMATION -- INSTRUCTIONS

This application requires that you provide accurate, complete financial information in Section C(2) for the previous tax year and projected revenue for the current tax year.

If your establishment opened after January 1 of the previous tax year, list financial information for the partial year. If your establishment opened during the current tax year, you may leave the previous tax year (Page 3) blank.

Current tax year projections (Page 4) must always be completed, even when Page 3 is completed.

Below you will find definitions to assist you in completing Section C(2). If you are unsure about how these definitions apply to the products you sell, please contact the Department.

Tobacco and tobacco-related products

Products containing tobacco for smoking or other consumption, including, but not limited to, any cigar, cigarillo, smokeless tobacco, pipe tobacco, or other loose tobacco, except cigarettes and little cigars. The term tobacco and tobacco-related products also includes rolling papers.

Cigarettes and little cigars

Rolls for smoking weighing not more than four pounds per thousand. Cigarillos (for example, Phillies and Black & Mild) are legally considered cigars, not little cigars.

Tobacco-related accessories

Products sold to supplement the use of a tobacco or tobacco-related product, including, but not limited to, cigar cases, pipes, and ash trays.

Rolling papers

Products consisting of sheets, rolls, or leaves of paper or tobacco which are sold for use as the wrapper or cover for any roll for smoking.

*Sales of electronic smoking devices and unapproved nicotine delivery products, defined below, **do not** count toward the 15% minimum required for the exemption and **may not** be included in any amount disclosed under Section C(2) (except line (a): "Total gross receipts").*

Electronic smoking devices

Electronic devices, the use of which simulates tobacco smoking, intended to deliver nicotine to the person inhaling from the device; the term includes any solution, compound, or other substance containing nicotine and manufactured for use with such a device.

Unapproved nicotine delivery product

Products, other than electronic smoking devices and tobacco products, containing or delivering nicotine intended or expected for human consumption, or any part of such a product, that has not been approved or otherwise certified for sale by the United States Food and Drug Administration as a tobacco use cessation product, or for other medical purposes.

SECTION C(2). FINANCIAL INFORMATION -- DISCLOSURE

ACTUAL REVENUE FOR PREVIOUS TAX YEAR: 20__ <i>If establishment opened in current tax year, skip this page.</i>		
(a) Total gross receipts:		\$_____00
(b) Total receipts for cigarettes and little cigars:	\$_____00	
(c) Total receipts for rolling papers:	\$_____00	
(d) Total receipts for all tobacco and tobacco-related products that consist of individual items rolled for smoking, other than cigarettes, little cigars and rolling papers:	\$_____00	
(e) Total receipts for all other tobacco and tobacco-related products not listed under (b), (c) or (d):	\$_____00	
(f) Total receipts for tobacco-related accessories (not including any amount listed under (b), (c), (d) or (e)):	\$_____00	
(g) Cumulative total of (b), (c), (d), (e) and (f):		\$_____00
(h) Total receipts for vending machine sales of any products listed in (b), (c), (d), (e) or (f):		\$_____00
(i) Total receipts for alcoholic beverages:		\$_____00
(j) Total receipts for food and beverages not including those listed in (i):		\$_____00
(k) Other (e.g., general merchandise):		\$_____00

If an amount greater than zero is listed on line (f), specify all tobacco-related accessories (and attach additional sheet(s) if necessary):

If an amount greater than zero is listed on line (k), specify types of products or services (and attach additional sheet(s) if necessary):

SECTION C(2). FINANCIAL INFORMATION -- DISCLOSURE

PROJECTED REVENUE FOR CURRENT TAX YEAR: 20__		
(a) Total gross receipts:		\$_____00
(b) Total receipts for cigarettes and little cigars:	\$_____00	
(c) Total receipts for rolling papers:	\$_____00	
(d) Total receipts for all tobacco and tobacco-related products that consist of individual items rolled for smoking, other than cigarettes, little cigars and rolling papers:	\$_____00	
(e) Total receipts for all other tobacco and tobacco-related products not listed under (b), (c) or (d):	\$_____00	
(f) Total receipts for tobacco-related accessories (not including any amount listed under (b), (c), (d) or (e)):	\$_____00	
(g) Cumulative total of (b), (c), (d), (e) and (f):		\$_____00
(h) Total receipts for vending machine sales of any products listed in (b), (c), (d), (e) or (f):		\$_____00
(i) Total receipts for alcoholic beverages:		\$_____00
(j) Total receipts for food and beverages not including those listed in (i):		\$_____00
(k) Other (e.g., general merchandise):		\$_____00

If an amount greater than zero is listed on line (f), specify all tobacco-related accessories (and attach additional sheet(s) if necessary):

If an amount greater than zero is listed on line (k), specify types of products or services (and attach additional sheet(s) if necessary):

SECTION D. CERTIFICATION

THE INFORMATION YOU SUPPLY IN THIS APPLICATION IS SUBJECT TO AUDIT AND INVESTIGATION. MISREPRESENTATIONS WILL BE PROSECUTED.

- I hereby certify that the establishment identified in Section A is a Specialty Tobacco Establishment as defined in the Philadelphia Clean Indoor Air Worker Protection Law;
- I hereby certify that the establishment identified in Section A is in compliance with the Philadelphia Tobacco and Tobacco-Related Products Tax (Phila. Code § 19-3700);
- I hereby certify that (1) I own the establishment identified in Section A or manage its day-to-day operations and (2) I have sufficient information to complete this application accurately and completely; and
- I hereby certify that I have reviewed the contents of this application and any attachments and they are accurate and complete to the best of my knowledge and belief.

Signature

Date

Name

Title