

INSTRUCTIONS-PURCHASE REQUISITION

CIGARETTE STAMPS

1. Maintain a copy of this requisition for your files. Mail the original form to the Department of Revenue.
2. Stamp Office Address:

Nashville office:

State of Tennessee Dept. of Revenue
500 Deaderick Street
Nashville, TN 37242
(For stamp orders and credit payments only)
Toll Free Number: 1-800-342-1003

Tennessee Department of Revenue
500 Deaderick Street
Andrew Jackson State Office Building
Nashville, TN 37242
(615) 253-0600

3. **Purchases on Credit** - Bonds approved by the Commissioner of Revenue must be on file in the Department of Revenue prior to selling stamps to purchaser on credit. (See Item 5)
4. **Payments** made by purchasers on a credit basis must be accompanied by the lower portion of the "Notice of Outstanding Cigarette Liability" that reflects the balance due for the purchase. This will enable the Department of Revenue to properly credit your account for the payment made.
5. **Date of Payment** - The purchaser of stamps, other than those on a cash basis, must remit payment on or before the 25th day of each month including Sundays and holidays. Remittances by mail must be postmarked on the envelope no later than the 25th day of the month including Sundays and holidays. Penalty at the rate of 5% for each 30 days or fraction thereof, and interest at the current annual rate will be computed on any tax not paid by the due date. **Strict compliance with this provision is necessary to preclude the department from refusing additional requests for stamp purchases.** (Tenn. Code Ann. Section 67-4-1006)
6. The department will not honor requisitions for purchases on credit when the aggregate unpaid purchases equals the amount of credit extended. When this condition exists stamps will be sold for cash only until the account is paid.
7. Mail order requisitions must show the actual street location of the place of business in order for the shipper to know where to deliver the stamps. Orders will not be delivered to post office box numbers or rural route numbers.
8. **E-mail Address:** Purchaser must enter its valid e-mail address in order for the request to be processed.
9. **Shipper's Name and Shipping Account Number** - You must enter your shipper's name and your shipping account number in the upper portion of the form. The costs of shipping stamps must be borne by the stamp purchaser, and we will need your shipper's information in order to ship the order to you.