



# Application for License as a Cigarette Agent or Agent/Wholesaler

Article 20 of the Tax Law

For office use only

Send completed application and all required documentation to:

NEW YORK STATE TAX DEPARTMENT  
TTTB - REGISTRATION AND BOND UNIT  
WA HARRIMAN CAMPUS — 855  
ALBANY NY 12227

Read the instructions carefully before completing this application. Attach additional sheets as necessary to fully answer all questions. Unanswered questions will delay the processing of this application.

Reason for application (refer to instructions):  Currently licensed and adding location(s)  Transfer of license  
 New applicant  Relicensing

Type of application:  Agent only  Agent/wholesaler

1. Print or type

(a) Legal name

\_\_\_\_\_

\_\_\_\_\_

(b) Trade name (if different from item a)

\_\_\_\_\_

(c) Cigarette related activities you are currently or will be involved in (check all applicable boxes)

- Manufacturer  Importer  Retailer  Wholesaler  Exporter  
 Applying NYS Cigarette Tax Stamps  Other \_\_\_\_\_

2. Street address of all stamping/storage locations

Mailing address

City, town or village, state, ZIP code

Telephone number

City, town or village, state, ZIP code

( )

Between what streets or avenues. (If outside city limits and not known by a house number, specify location in relation to nearest intersecting road or highway.)

State the specific location in the building where your business is to be conducted.

3. (a) Type of organization (check only one box)

Individual  Corporation

Partnership  LLP

LLC  Other (specify) \_\_\_\_\_

(b) Federal employer identification number (FEIN)

(c) Other FEIN(s), if any

(d) Date business began or will begin in New York State

<p><b>4.</b> (a) Do you own or lease the premises listed in item 2 above? If owned, you must provide a copy of the deed, and proceed to item 5.</p> <p>(b) If leased, state name and address of the immediate lessor, the date of the lease and the date of expiration thereof. Enclose a copy of the lease.</p> <p>(c) Do the terms of such lease require payment by the applicant of any consideration based on a percentage of the receipts of the business?</p> <p>(d) If Yes, state percentage and give details.</p> <p>(e) If location is not owned by applicant, does anyone required to be listed in items 6 or 7 have an ownership interest in the premises?</p>	<p><b>4.</b> (a) <input type="checkbox"/> Own    <input type="checkbox"/> Lease (attach copy of lease and Form CG-100-L)</p> <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:80%;">(b) Name and address of the immediate lessor</td> <td>Date of lease</td> </tr> <tr> <td></td> <td>Date of expiration</td> </tr> </table> <p>(c) <input type="checkbox"/> Yes    <input type="checkbox"/> No</p> <p>(d) Percentage and details</p> <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:70%;">(e) <input type="checkbox"/> Yes    <input type="checkbox"/> No</td> <td>If Yes, please give name</td> </tr> </table>	(b) Name and address of the immediate lessor	Date of lease		Date of expiration	(e) <input type="checkbox"/> Yes <input type="checkbox"/> No	If Yes, please give name
(b) Name and address of the immediate lessor	Date of lease						
	Date of expiration						
(e) <input type="checkbox"/> Yes <input type="checkbox"/> No	If Yes, please give name						
<p><b>5.</b> (a) Will the applicant retail any cigarettes at the location listed in item 2?</p> <p>(b) If Yes, indicate the percentage to be sold at retail.</p> <p>(c) Are there any retail sales of cigarettes at any other locations operated by applicant?</p> <p>(d) Does the applicant and/or controlling person as defined in item 20 have any interest in any other business located in the same building?</p> <p>(e) If Yes, explain interest, relationship, type of products, and/or services sold.</p>	<p><b>5.</b> (a) <input type="checkbox"/> Yes    <input type="checkbox"/> No</p> <p>(b) Retail %</p> <p>(c) <input type="checkbox"/> Yes    <input type="checkbox"/> No</p> <p>(d) <input type="checkbox"/> Yes    <input type="checkbox"/> No</p> <p>(e) Details</p>						

**6. TO BE COMPLETED ONLY BY INDIVIDUAL OR PARTNERSHIP APPLICANTS, INCLUDING LLP'S AND LLC'S TREATED AS PARTNERSHIPS BY THE IRS.**

Name, Social Security Number (SSN) and date of birth (DOB) of sole applicant or partners of partnership	Home address	Citizenship (name of country)	Duties (circle all that apply)	Home phone number
Name			A B C D E F G Other	Area code (    )
SSN				— — — — —
DOB				
Name			A B C D E F G Other	Area code (    )
SSN				— — — — —
DOB				
Name			A B C D E F G Other	Area code (    )
SSN				— — — — —
DOB				

7. TO BE COMPLETED ONLY BY CORPORATE APPLICANTS, INCLUDING LLP'S AND LLC'S TREATED AS CORPORATIONS BY THE IRS.

(a) State (country) of incorporation:	Date of organization:
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(If applicant is not a New York State corporation, please refer to instructions for additional requirements.)

(b) Address of corporate headquarters: Street: City, State, ZIP: Country:
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(c) List the owner(s) of the applicant. List all shareholders who own or control, directly or **indirectly**, more than 10% of its voting stock. If any person is not a natural person, refer to instructions.

Name, SSN and date of birth (DOB) of shareholder(s)	Home address	Citizenship (name of country)	Duties (circle all that apply) A B C D E F G Other	Percent of stock		When acquired	Home phone number
				common	preferred		
Name			A B C D E F G Other			common	Area code ( )
SSN						preferred	---
DOB							---
Name			A B C D E F G Other			common	Area code ( )
SSN						preferred	---
DOB							---
Name			A B C D E F G Other			common	Area code ( )
SSN						preferred	---
DOB							---

(d) Enter the total percent of voting shares held by persons not listed in item 7(c).      Common \_\_\_\_\_ %      Preferred \_\_\_\_\_ %

Enter the percentage of ownership held directly or indirectly by the largest shareholder in the group.      Common \_\_\_\_\_ %      Preferred \_\_\_\_\_ %

Enter the total **number** of shareholders, excluding those listed in item 7(c).      Common \_\_\_\_\_      Preferred \_\_\_\_\_

(e) The names, SSNs, and home addresses of all **officers** of the corporation as of the date of filing of this application are as follows:

Name, SSN and date of birth (DOB) of officer(s)	Home address	Title of officer	Citizenship (name of country)	Duties (circle all that apply) A B C D E F G Other	Home phone number
SSN				---	
DOB				---	
Name				A B C D E F G Other	Area code ( )
SSN					---
DOB					---
Name				A B C D E F G Other	Area code ( )
SSN					---
DOB					---

(f) The names, SSN's, and home addresses of all **directors** of the corporation as of the date of filing of this application are as follows:

Name, SSN and date of birth (DOB) of director(s)	Home address	Citizenship (name of country)	Duties (circle all that apply)	Home phone number
Name			A B C D E F G Other	Area code ( )
SSN				— — — — —
DOB				
Name			A B C D E F G Other	Area code ( )
SSN				— — — — —
DOB				
Name			A B C D E F G Other	Area code ( )
SSN				— — — — —
DOB				

<p><b>8.</b> (a) Has the applicant or any controlling person as defined in item 20 ever been <b>convicted</b> (including pleas of guilty or no contest) of any felony or of any other crime or offense of any kind except violations of the Vehicle and Traffic Law?</p> <p>(b) If <i>Yes</i>, state date of conviction, crime or offense involved, and name of person convicted. In each case a <i>Certificate of Disposition</i> or a <i>Certificate of Conviction</i> from the court clerk must be attached.</p>	<p><b>8.</b> (a) <input type="checkbox"/> Yes <input type="checkbox"/> No</p>
	<p>(b) Date, crime or offense, and name of person convicted</p>
<p><b>9.</b> (a) Are there any arrests, indictments, or summonses (except for violations of the Vehicle and Traffic Law) <b>pending</b> against the applicant or any controlling person as defined in item 20?</p> <p>(b) If <i>Yes</i>, state date thereof, crime or offense charged, name of each defendant and jurisdiction.</p>	<p><b>9.</b> (a) <input type="checkbox"/> Yes <input type="checkbox"/> No</p>
	<p>(b) Date, crime or offense, name of defendant, and jurisdiction</p>
<p><b>10.</b> (a) Was any application for a license or permit under the cigarette laws of this state or country, or of any other state or country, ever made by the applicant, applicant's spouse, or controlling person as defined in item 20?</p> <p>(b) If <i>Yes</i>, state name of such applicant, address of premises, date of filing of application, and disposition thereof. Give license number if license or permit was issued.</p> <p>(c) Has such license or permit ever been denied, revoked, cancelled, suspended, or otherwise involuntarily terminated or surrendered in lieu of cancellation, or has any other penalty been imposed in connection therewith at any time?</p> <p>(d) If <i>Yes</i>, state what action was taken, and date thereof.</p>	<p><b>10.</b> (a) <input type="checkbox"/> Yes <input type="checkbox"/> No</p>
	<p>(b) Name of applicant</p>
	<p>Address of premises (street, city, town or village, state, or country)</p>
	<p>Date filed, disposition, and license number, if any</p>
	<p>(c) <input type="checkbox"/> Yes <input type="checkbox"/> No</p>
<p>(d) Action and date</p>	

<p><b>11.</b> (a) Does any person, other than the applicant or a controlling person listed in items 6 or 7:</p> <ul style="list-style-type: none"> <li>- have any interest (financial, proprietary or other, direct or indirect) in the business to be licensed;</li> <li>- have any loans or advances outstanding to or from the applicant;</li> <li>- have any lien or mortgage on the fixtures of the applicant's business?</li> </ul> <p>(b) If you answered Yes to 11(a), provide a complete description of the interest, loan or lien, including name, address, and SSN, or FEIN of the person involved.</p>	<p><b>11.</b> (a) <input type="checkbox"/> Yes (Provide full details of the interest, loan, or lien at 11(b)) <input type="checkbox"/> No</p> <p>(b) Name and FEIN or SSN</p> <p>Address</p> <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:80%; height: 100px; vertical-align: top;">Nature of interest</td> <td style="width:20%; height: 100px; vertical-align: top;">Date acquired</td> </tr> </table>	Nature of interest	Date acquired
Nature of interest	Date acquired		
<p><b>12.</b> (a) Will any person, other than the applicant or a controlling person listed in items 6 and 7, share in any way the receipts, profits, losses, or deficiencies of the business (other than as a salesperson receiving commissions at a level customary for the industry)?</p> <p>(b) If you answered Yes to 12(a), provide a complete description of the sharing agreement. See instructions for information that must be included.</p>	<p><b>12.</b> (a) <input type="checkbox"/> Yes (Provide full details of the sharing agreement at 12(b)) <input type="checkbox"/> No</p> <p>(b) Name and FEIN or SSN</p> <p>Address</p> <p>Details - see instructions</p>		
<p><b>13.</b> (a) Does the applicant, or any controlling person listed in items 6 and 7, have any interest, direct or indirect, in any other business or premises where cigarettes or tobacco products are manufactured, stocked or sold? <i>For this question, interest includes ownership or other beneficial interest; debtor or creditor relationship; ownership of a security interest in any assets employed in such business; or role as a director in such business. However, interests held in the form of publicly traded securities need not be considered.</i></p> <p>(b) If you answered Yes to 13(a), provide a complete description of the interest, including the name of the applicant or controlling person involved and the name, address and federal identification number of the business.</p>	<p><b>13.</b> (a) <input type="checkbox"/> Yes (Provide full details of the interest at 13(b)) <input type="checkbox"/> No</p> <p>(b) Name and FEIN of business</p> <p>Address</p> <p>Type of business</p> <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:80%; height: 100px; vertical-align: top;">Nature of interest</td> <td style="width:20%; height: 100px; vertical-align: top;">Date acquired</td> </tr> </table>	Nature of interest	Date acquired
Nature of interest	Date acquired		

14. (a) Has the applicant or any controlling person as defined in item 20 ever been known by any other name or names (including maiden name)?  (b) If Yes, state current and former name or names, aliases, dba's, etc., social security numbers, and the reason for change.	14. (a) <input type="checkbox"/> Yes <input type="checkbox"/> No
	(b) Current name and SSN
	Former name(s) and SSN
	Reason(s) for change:
	Current name and SSN
	Former name(s) and SSN
	Reason(s) for change:

15. (a) Does anyone, other than the applicant, licensed under Article 20 or 20A of the Tax Law occupy any portion of the premises listed in item 2?  (b) If Yes, state full name of licensee and license number.  <b><u>If purchasing a business, you must submit a copy of the contract of sale.</u></b>	15. (a) <input type="checkbox"/> Yes <input type="checkbox"/> No
	(b) Name of licensee
	License number

16. Does the applicant have current registrations or tax accounts with New York State for the following taxes?

(a) Cigarette tax <input type="checkbox"/> Yes <input type="checkbox"/> No	(d) Sales tax <input type="checkbox"/> Yes <input type="checkbox"/> No
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If Yes, enter identification number \_\_\_\_\_  
Agent \_\_\_\_\_  
Wholesaler \_\_\_\_\_  
Cigarette retailer \_\_\_\_\_

(b) Corporation tax  Yes  No

If Yes, enter identification number \_\_\_\_\_

(c) Withholding tax  Yes  No

If Yes, enter identification number \_\_\_\_\_

(e) Other taxes  Yes  No

If Yes, enter identification number and type of tax

ID number	Type of tax

17. List applicant's license or certificate numbers issued by the **City of New York** for the following, if applicable: Not applicable

City of New York	License or certificate number	Date issued
Cigarette agent		
Wholesale cigarette dealer		
Retail cigarette dealer		

Has a City of New York cigarette license or agent's Certificate of Authority ever been surrendered, cancelled, or expired?  Yes  No  
 If Yes, explain:

18. Does the applicant, or any person required to be listed in item 6 or 7, have a liability for any tax imposed by or pursuant to the authority of the NYS Tax Law, or for the City of New York or for the City of Yonkers earnings tax on nonresidents, that has been finally determined to be due and has not been paid in full?  Yes (*complete below*)  No

Person's name	Type of tax	Amount due	Assessment number	Assessment date

19. List all bank accounts of the applicant:

Bank name	Address	Account number	Type

20. For purposes of the application, the term **controlling person** means any person who is an officer, director, or partner (or in the case of limited liability company, an officer, member or a person having with respect to such limited liability company authority analogous to that of an officer or director with respect to a corporation) of an applicant for an agent's or a wholesale dealer's license under Article 20 of the Tax Law, or if the applicant is a corporation, a shareholder, directly or indirectly, owning more than 10% of the number of shares of voting stock of such corporation. It also includes persons who do or will exercise authority within the business comparable to the authority normally exercised by corporate officers, regardless of the form of business organization or lack of actual title.

### Warning

The Department of Taxation and Finance has the right to suspend or revoke a license to be an agent or wholesaler for violation of the provisions of Article 20 of the Tax Law (Cigarette Tax) or Article 20-A of the Tax Law (Cigarette Marketing Standards Act.)

Making a false or misleading statement on this application may result in a denial or revocation of your license(s).

### THIS CERTIFICATION MUST BE SIGNED AND DATED BY THE INDIVIDUAL APPLICANT AND EACH MEMBER OF A PARTNERSHIP AND A MEMBER OF AN LLP OR LLC TREATED AS A PARTNERSHIP BY THE IRS

The undersigned, each for himself/herself, certifies that he/she is the applicant named above; that he/she knows the contents of the above application and the statements contained therein and the same are true, of his/her own knowledge.

Print name	Title	Signature	Date

### THIS CERTIFICATION MUST BE SIGNED AND DATED FOR A CORPORATION OR AN LLP OR LLC TREATED AS A CORPORATION BY THE IRS

\_\_\_\_\_ certifies that he/she is \_\_\_\_\_  
(Print name) (Title)

of the above named applicant; that he/she knows the contents of the above application and the statements and answers therein; that the same are true of his/her own knowledge; that he/she has been authorized, by said applicant, to make the statements and answers in this application on behalf of said applicant.

Date \_\_\_\_\_  
(Signature of authorized officer)

### Privacy Notification

The Commissioner of Taxation and Finance may collect and maintain personal information pursuant to the New York State Tax Law, including but not limited to, sections 171, 171-a, 287, 308, 429, 475, 505, 697, 1096, 1142, and 1415 of that Law; and may require disclosure of social security numbers pursuant to 42 USC 405(c)(2)(C)(i).

This information will be used to determine and administer tax liabilities and, when authorized by law, for certain tax offset and exchange of tax information programs as well as for any other lawful purpose.

Information concerning quarterly wages paid to employees is provided to certain state agencies for purposes of fraud prevention, support enforcement, evaluation of the effectiveness of certain employment and training programs and other purposes authorized by law.

Failure to provide the required information may subject you to civil or criminal penalties, or both, under the Tax Law.

This information is maintained by the Director of the Registration and Data Services Bureau, NYS Tax Department, Building 8, Room 338, W A Harriman Campus, Albany NY 12227; telephone 1 800 225-5829. From areas outside the United States and Canada, call (518) 485-6800.