



## Checklist for Applications **CG-100-A, CG-100-W, and CG-100-V**

### Article 20 of the Tax Law

**Before sending the application, make sure that you have enclosed the following items. Your application cannot be processed until all of the appropriate forms, attachments, and fees are submitted to the New York State Tax Department.**

- Applicants for an agent or agent/wholesale dealer license must complete Form CG-100-A, *Application for License as a Cigarette Agent or Agent/Wholesaler*. Applicants for a wholesale dealer license, other than a vending machine operator, must complete Form CG-100-W, *Application for License as a Wholesale Cigarette Dealer Other Than Those Who Only Operate Vending Machines*. Applicants who only operate vending machines must complete Form CG-100-V, *Application for License as a Wholesale Cigarette Dealer Who Only Operates Vending Machines*.
  
- The nonrefundable application fee must be in the form of a **bank check, certified check, money order, or other guaranteed draft**. We cannot accept uncertified personal or business checks for payment of the cigarette license application fee. The fees are as follows:

Wholesale dealer who only operates vending machines	\$-0-
Agent only or wholesale dealer only	\$1,500
Agent and wholesale dealer	\$3,000

If you paid the application fee within the preceding 12 months, the fee is \$1,000 (instead of \$1,500) or \$2,000 (instead of \$3,000). There is no fee required for agents and wholesale dealers who are currently licensed and are only adding locations.
  
- Copy of the organizational documents (for example, partnership agreement, or a certificate of incorporation) if the applicant is not a natural person. If the applicant is a foreign or alien corporation, also submit a copy of: 1) the *Application for Authority* filed with the New York State Secretary of State, and 2) the official filing receipt issued by the New York State Secretary of State.
  
- Copy of a lease or deed for the warehouse and stamping location(s) listed on the application. When you enter into a lease, it must be for a minimum of two years. You must include a completed Form CG-100-L, *Cigarette Agent/Wholesaler-Lessor Identification*, for each stamping or warehouse location that the applicant does not own.
  
- Reviewed or audited financial statements prepared by an independent certified public accountant or licensed public accountant for a period that ended not more than 18 months prior to the date of the application. If the financial statements are for a period that ended more than six months prior to the date of submission, interim financial statements (on a monthly or quarterly basis) must be submitted for a period that ended within the six-month period. We may, at a later date, require an unqualified opinion in support of any financial statements. The requirement for financial statements does not apply to wholesale applicants who only operate vending machines (Form CG-100-V).
  
- Before we can process an application, a federal employer identification number (FEIN or federal EIN) is required. If the applicant does not currently have an FEIN, they must obtain one from the Internal Revenue Service.

- You must supply proof of workers' compensation and disability insurance for your employees. If you do not intend to have employees, you must complete and submit an application to the New York State Workers' Compensation Board on Form CE-200, *Certificate of Attestation of Exemption from New York State Workers' Compensation and/or Disability Benefits Insurance Coverage*. **Important:** They will process your application and mail you a certificate of attestation of exemption. This process may take up to four weeks for completion.

**Note:** To obtain an exemption form immediately, the Workers' Compensation Board recommends that you apply using their Web-based application and complete Form CE-200 online at [www.wcb.state.ny.us](http://www.wcb.state.ny.us). You will be able to complete the application and print the required certificate.

- Copies of purchase contract(s) and all related documents, if the applicant is purchasing an existing business.
- After we review your application, we may require you to submit a performance bond in the amount of \$10,000. This is required of wholesale dealer applicants, including agents who are also wholesale dealers. **The performance bond is not required of wholesale applicants who operate only vending machines (Form CG-100-V).**
- Applicants for an agent license must include letters from at least two cigarette manufacturers in the New York State cigarette market, stating that they agree to furnish cigarettes to the applicant once licensed. However, this is generally not required if the applicant is a manufacturer, and in certain other instances.
- If you are not currently registered for New York State sales tax, you may apply online at [www.tax.ny.gov](http://www.tax.ny.gov) for a *Sales Tax Certificate of Authority*. (For additional information, see *Need help?* below.) Cigarette agent and cigarette wholesale dealer licenses are conditioned upon the applicant having and maintaining an active sales tax registration.
- Form CG-100-P, *Personal Questionnaire*, for each owner, officer, shareholder, or any other person who meets the definition of a *controlling person*.\* You can mail these separately if the controlling person desires confidentiality.

The following documents must be included with Form CG-100-P:

- Certified proof of U.S. citizenship or eligibility to obtain employment in the United States.
  - A photocopy of a driver's license or non-driver ID for each person required to file a questionnaire.
  - Two identical, natural color photographs of yourself taken within 30 days of filing this application. The photos must have a white background, be unmounted, printed on thin paper, and in addition, they must be glossy and not retouched. The photo should show a three-quarter frontal profile showing the right side of your face, with your right ear visible and with your head bare (unless you are wearing a headdress as required by a religious order of which you are a member). The photos should be no smaller than 2 x 2 inches, with the distance from the top of the head to just below the chin about 1¼ inches. Lightly print your social security number on the back of each photo with a pencil.
- Fingerprinting completed at an authorized location. You may find authorized locations and schedule appointments by going online to [www.L1enrollment.com](http://www.L1enrollment.com) or by calling toll free, 1-877-472-6915. The fingerprinting search fee is \$75.00. The L-1 vendor fee is \$11.75 as of January 1, 2010. (This fee is subject to change.) You can make payments by check, money order, credit card, or an L-1 escrow account.

**You will be required to provide the following when enrolling on the Web site:**ORI number - **NY0017200**Fingerprint reason - **Licensing**

At the fingerprint location, they will give you two receipts indicating your name, fingerprint site location, date and time, fee paid, and reason for fingerprinting.

**NOTE:** You must submit one receipt with your application for licensing.

\* For purposes of this application, the term *controlling person* means any person who is an officer, director, or partner (or, in the case of a limited liability company, an officer, member, or a person having, with respect to the limited liability company, authority analogous to that of a corporate officer or director) of an applicant for an agent or wholesale dealer license under Article 20 of the Tax Law; or, if the applicant is a corporation, a shareholder who directly or indirectly owns more than 10% of the number of shares of voting stock of the 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.

Include all additional sheets necessary for the completion of items on each form submitted. Reference the item number and form number on all additional sheets.

**For more information, see specific form instructions, the Tax Law, or tax regulations.**

**Need help?**

Visit our Web site at **[www.tax.ny.gov](http://www.tax.ny.gov)**

- get information and manage your taxes online
- check for new online services and features

**Telephone assistance**

**Sales Tax** Information Center: (518) 485-2889

To order forms and publications: (518) 457-5431

**Text Telephone (TTY) Hotline** (for persons with hearing and speech disabilities using a TTY): (518) 485-5082



**Persons with disabilities:** In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, call the information center.