



# Cigarette Agent / Wholesaler-Lessor Identification

Article 20 of the Tax Law

Submit a separate form for each location.

Section I should be completed by the applicant for a license.

Section II must be completed by the lessor of the premises where the cigarette business will be conducted.

**This form must be filed with the *Application for License as a Cigarette Agent or Agent/Wholesaler (Form CG-100-A or CG-100-W).***

**I. Name and address of applicant for license**

Legal name	Applicant's federal employer identification number (FEIN)	
Address of leased premises		
City	State	ZIP code

**II. 1. Name and address of lessor**

Legal name	FEIN or social security number	
Address		
City	State	ZIP code

**2. Type of organization of lessor (check only one box).**

- Individual     
  Partnership     
  Corporation     
  LLC     
  LLP  
 Joint Tenants     
  Tenants-in-Common     
  Other (specify) \_\_\_\_\_

**If the lessor organization is other than an individual, attach a schedule indicating the name, address and identification number of any controlling person(s). For the definition of *controlling person*, see the instructions on back.**

**3. Has the lessor, or any controlling person of the lessor, ever been licensed under the NYS Cigarette Tax Law (Article 20)?**

- Yes       No      If Yes, indicate person licensed, dates, and license number.

**4. Has the lessor, or any controlling person of the lessor, ever been a controlling person of **any** entity licensed under the NYS Cigarette Tax Law (Article 20)?**

- Yes       No      If Yes, indicate name of controlling person and name of entity licensed.

**5. Does the lessor have any financial interest, other than rental payments, in the applicant's business?**

- Yes       No      If Yes, give brief explanation below.

**6. Does the lessor own or lease the premises?**       Own       Lease

If leased, provide the name of the person from whom you lease the premises.

Date	Signature of lessor	Title of lessor
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**The person signing this form must be the same person who signed the lease. If the signator is different, please explain.**

## Instructions

A separate Lessor Identification is required for each location that you stamp and/or store cigarettes for resale.

For purposes of this form, the term **controlling person** means any person who is an officer, director, or partner (or, in the case of a limited liability company, a 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 a wholesale dealer's license, or of a licensee under this article, or 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.

**Read the instructions carefully. An application for license cannot be processed until all of the required attachments are submitted.**

### Section I

#### To be completed by the applicant

Enter the exact legal name and federal employer identification number (FEIN) exactly as listed on the application for license. All applicants are required to have an FEIN before the license will be granted.

### Section II

#### To be completed by the Lessor

**Item 1** — Enter the required information regarding the Lessor.

**Item 2** — Check the type of business organization that applies. If the lessor is not an individual you must submit a schedule indicating the names, addresses, and identification number (that is, social security or FEIN).

**Item 3** — If *Yes*, indicate on an attachment which person(s) were or are currently or previously licensed under Article 20.

**Item 4** — If *Yes*, indicate on an attachment which person(s) were or are currently or previously the controlling person of an entity licensed under Article 20.

**Item 5** — If *Yes*, provide a complete description of what the consideration you receive is based on (for example, percentage of sales).

**Item 6** — Check appropriate box. If leased, provide the name of the person from whom you lease the premises.

#### Notice to individuals completing this form:

You may return the completed form to the NYS Department of Taxation and Finance in either of two ways:

- by giving it to the applicant for inclusion with the license application form; or
- by mailing directly to the department at the following address:

NEW YORK STATE TAX DEPARTMENT  
TTTB - REGISTRATION AND BOND UNIT  
W A HARRIMAN CAMPUS – 855  
ALBANY NY 12227

### Need help?



**Telephone assistance** is available from 8:30 a.m. to 4:25 p.m. (eastern time), Monday through Friday.

**For business tax information**, call the New York State Business Tax Information Center: 1 800 972-1233

**For general information:** 1 800 225-5829

To order forms and publications: 1 800 462-8100

From areas outside the U.S. and outside Canada: (518) 485-6800



**Fax-on-demand forms:** Forms are available 24 hours a day, 7 days a week. 1 800 748-3676



**Internet access:** [www.tax.state.ny.us](http://www.tax.state.ny.us)



#### Hotline for the hearing and speech impaired:

1 800 634-2110 from 8:30 a.m. to 4:25 p.m. (eastern time), Monday through Friday. If you do not own a telecommunications device for the deaf (TDD), check with independent living centers or community action programs to find out where machines are available for public use.



**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, please call 1 800 225-5829.



#### If you need to write, address your letter to:

NYS TAX DEPARTMENT  
TAXPAYER CONTACT CENTER  
W A HARRIMAN CAMPUS  
ALBANY NY 12227