Who must file this form
Persons who wish to be licensed as a wholesale dealer who only owns, operates or maintains one or more cigarette vending machines in, at or upon premises owned or occupied by any other person, Form CG-100-V must be used.

Registering additional locations
When the only change being reported is the change of machines or locations, no fee is required to be submitted. The currently licensed wholesale cigarette dealer who only operates vending machines must submit an updated list of machine locations and serial numbers.

Other requirements for license:
- Proof of workers’ compensation and disability insurance, or certification that the applicant does not intend to have any employees. Include a copy of the insurance policy or binder; a letter from the Workers Compensation Board if self insured; or a letter signed, under penalty of perjury, by a controlling person if there will be no employees.
- Copies of purchase contract and all related documents if the applicant is purchasing an existing business.
- Personal Questionnaire, Form CG-100-P, (including all attachments required with this form) for each owner, officer, shareholder or any other person who would be defined as a controlling person. These may be mailed separately if the controlling person desires confidentiality.
- You must be registered as a sales tax vendor. If you are not currently registered, submit application Form DTF-17, Application for Registration as a Sales Tax Vendor.

Definitions
A controlling person, for purposes of this application 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 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 or any other person who would be defined as a controlling person. These may be mailed separately if the controlling person desires confidentiality.

Application fee
There is no application fee for a wholesale dealer of cigarettes who only operates vending machines.

Requirement for renewal of license
The Department of Taxation and Finance may require that every wholesale dealer’s license be surrendered and a new application be filed not more often than once every three years.

Wholesaler
A wholesale dealer’s license covers all storage locations listed on the application. Each storage location must maintain separate books and records for cigarettes. Specifically, there must be separate cigarette purchase, sales and inventory records for each storage location.

If you cease cigarette activities at any location, you are required to notify the Department of Taxation and Finance within ten (10) days.

Transfer of license
A license as a wholesale dealer is not assignable. That is, such license shall not be transferred to any person. In addition to any other meaning, a license shall be deemed assigned if any change in partnership interest has occurred or if shares of stock of a corporate agent are acquired by any person such that the person owns, directly or indirectly, more than 10% of the number of shares of voting stock of such corporation (25% or more in the case of an entity who has four or fewer shareholders). Except as provided herein, an assignment of a license is invalid and shall immediately result in the cancellation of such license.

However, if the transfer of the license is by way of bequest or inheritance from a decedent directly to:
- (i) the spouse or an ancestor of the decedent;
- (ii) a lineal descendant of the decedent, of the decedent’s spouse, or of a parent of the decedent; or
- (iii) the spouse of any lineal descendant described in subparagraph (ii),
the license will remain valid for 90 days from the death of the individual. The beneficiary must promptly apply for a new license from the Department of Taxation and Finance.

Item-by-item instructions
Item numbers not listed are assumed to be self-explanatory.

Item 1(a) - Enter the exact legal name of your business. The legal name of a corporation is the name that appears on the certificate of incorporation. A limited liability company’s legal name is the name that appears on its articles of organization. The legal name of an unincorporated business is the name in which the business owns property or acquires debt. The legal name of a partnership or a limited liability partnership is the name that appears on its partnership agreement. The legal name of a sole proprietorship is the name of the individual owner of the business.

Item 1(b) - Enter the trade name, “doing business as” name, or assumed name if different from 1(a). For a corporation, this is the name that appears on the trade name certificate you filed with the New York State Department of State. For an unincorporated business, this is the name filed with the county clerk’s office.
Item 1(c) - Check all appropriate boxes pertaining to cigarette related activities which you are currently or will be involved in.

Item 2 - Enter the physical address of all storage locations and include the telephone numbers for all locations. Attach additional sheets if necessary.

Enter the mailing address(es) where you want to receive information, forms, etc. from the Tax Department. A post office box or representative’s address is acceptable.

Give location information such as cross streets or nearest intersecting road.

List the specific location(s) in the building where the cigarette business is to be conducted. (Example: rear of first floor.)

Item 3(b) - Enter your Federal Employer Identification Number (FEIN). If you do not have one, you are required to obtain one from the Internal Revenue Service (IRS) at 1 800 829-1040. A license will not be issued until an FEIN is obtained.

Item 3(c) - If you have any other Federal Employer Identification Number(s), enter such number(s).

Item 3(d) - Enter the date you began business in New York State or the date that you expect to begin conducting business in New York State.

Item 4 - Complete this item only if the applicant is an individual or a partnership (certain LLCs may be considered partnerships by the IRS and therefore need to complete this section). List owner(s), general partner(s), limited partner(s) or controlling persons. Identify general partners as GP after their names and limited partners as LP. Include all employees responsible for the duties specified under A through G as listed.

You must provide a complete actual home address for each person listed. Do not list the home address as c/o applicant.

If a listed person has dual citizenship, enter both countries. The date of birth is required for each person listed.

In the duties (A through G) box, circle the letters A through G as they apply to the duties of the individual who has final authority for the following:

A - signing checks on the company’s bank account(s)
B - signing the business’ tax returns
C - paying creditors
D - making the final decision on which bills are to be paid
E - conducting the business’ general financial affairs
F - filing returns or paying taxes imposed under Article 20 of the Tax Law
G - complying with any other requirement of the Tax Law

If the person listed performs duties relating to finances or taxes other than A-G, list the specific duties.

Provide the actual home phone number of each person listed in item 4.

Item 5 - Complete this item only if the applicant is considered a corporation by the IRS (if the LLC applicant is considered a partnerships by the IRS, complete item 4).

Item 5(a) - Foreign and alien corporations must furnish proof that they have filed for authority to conduct business in New York State. Provide a copy of the 1) Application for Authority filed with New York State Secretary of State, and 2) official filing receipt issued by the New York State Secretary of State.

Item 5(b) - Enter the corporate headquarters’ physical address, or same if as shown in Item 2.

Item 5(c) - Enter the required information for shareholders who own or control, directly or indirectly, more than 10% of the voting stock. For citizenship, date of birth and duties see the instructions for item 4. The percentage of voting stock ownership is required and the date when the present level of stock ownership was reached. Percentages may be rounded to the nearest whole percentage for purposes of items 5(c) and 5(d). If any shareholder listed is not a natural person, attach a separate listing showing the information required in 5(c) until all ownership interest of more than 10% has been attributed to natural persons.

Item 5(d) - 100% of the voting stock must be accounted for in items 5(c) and 5(d).

Items 5(e) and 5(f) - You must provide a complete actual home address for each person listed. List officers and controlling persons in 5(e) or directors in 5(f). Include all employees responsible for the duties specified under A through G in 5(e). For citizenship, date of birth and duties, see the instructions for item 4.

For Items 6 through 11, please check all applicable boxes and answer all questions which pertain to your business. Use additional sheets if more space is needed to fully explain any item.

Item 6(b) - Include crimes committed in New York State and other states or countries. You may exclude traffic violations of the vehicle and traffic laws.

Item 7(b) - Include crimes pending in New York State and other states or countries. You may exclude traffic violations of the vehicle and traffic laws.

Item 8(b) - Include the name of applicant or spouse, and/or controlling person, address of premises, date filed and disposition. Give the license or permit number if issued.

Item 9(b) - Give a complete description of the interest including the name(s), home address(es) and social security number(s) or FEIN of such person(s) involved. Provide the description of the interest, amount or percent (as applicable) of interest, loans or advances to or from the applicant, liens or mortgages on the fixtures of the applicant’s business and date acquired.

Item 10(b) - Give the former name(s) with social security number(s), current name(s) with social security number(s) and the reason(s) for the change of name or social security number.

Item 12(d) - If you are not currently registered, include application Form DTF-17, Application for Registration as a Sales Tax Vendor. Cigarette wholesale dealer licenses are conditioned upon the applicant having and maintaining an active sales tax registration.

Item 16 - A list is required of all your vending machines. Columns A, B and C need to be completed for each vending machine.

Certification
This application must be signed by the owner, partner, corporate officer, or other controlling person assuming responsibility for the validity of the information contained in the application.

If the correct certification is not filled out, dated and signed, or the required attachments or fees are missing, your application may be returned to you.

Keep a copy of this application and all required documents or information to be sent with this application.
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