

Checklist for Form MT-202

Application for a License as a Wholesale Dealer of Tobacco Products or an Appointment as a Distributor of Tobacco Products

Tax Law – Article 20

To prevent delays in processing your application, please use the following checklist to make sure you are including all required documentation with your completed application form before submitting it to the Tax Department. We cannot process your application unless you submit all necessary information.

Complete Form MT-202.

If you are applying for a license as a wholesale dealer of tobacco products, you must include a copy of the lease or deed for the **separate and secure warehousing location(s)** listed on the application (that is, the principal place of business). When you enter into a lease, it must be for a minimum of two years. The facility must meet both the **separate** and **secure** warehousing facility requirements as follows:

1. A **separate warehousing facility** for the purpose of receiving and distributing tobacco products and conducting business means a warehouse, storehouse, or other commercial building or buildings where tobacco products are received, stored, and distributed and where the dealer conducts day-to-day activities. The warehousing facility must be separate and distinct from any other person's facilities, and it does not include an enclosure within a larger facility or means of transportation (for example, a truck or van).
2. Although the term **secure** is not defined in the Tax Law, it is understood by its generally accepted definition for these purposes. A **secure warehousing facility** must hold its contents safe without fear that the contents are easily susceptible to theft.

If you are applying **only** for appointment as a distributor of tobacco products, you are not required to provide a deed or a two-year lease to a separate and secure warehousing facility as defined above. However, you must provide a copy of a deed or a lease to a **commercial space** where you will conduct your day-to-day business.

Submit a copy of the organizational documents (for example, partnership agreement, and 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 the following documents:

1. *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.

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 Form CE-200, *Application for Certificate of Attestation of Exemption from New York State Workers' Compensation and/or Disability Benefits Insurance Coverage*, to the New York State Workers' Compensation Board. **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.ny.gov. You will be able to complete the application and print the required certificate.

Complete and submit 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 documents separately if the controlling person desires confidentiality.

Include the following documents and items with Form CG-100-P:

1. Certified copies of proof of U.S. citizenship or eligibility to obtain U.S. employment.
2. Photocopy of a driver's license or non-driver, government-issued photo identification card for each person required to file the questionnaire.

^{*} For purposes of this form, *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 a license as a tobacco wholesale dealer or appointment as a tobacco products distributor, 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.

3. Two identical copies of a natural color photograph of you taken within 30 days of filing this application, with the following specifications:
 - Send unmounted photos printed on thin paper with a white background and glossy finish. **Do not send retouched or mounted photos.**
 - Show a ¾ frontal profile of the right side of your face with your right ear visible and your head bare (except for headdress required for a religious order of which you are a member).
 - Send photos that are no smaller than 2 inches by 2 inches with 1¼ inch distance from the top of the head to just below the chin.
 - Use a pencil to lightly print your social security number on the back of each photo.
4. Fingerprinting completed at an authorized location. You may find authorized locations and schedule appointments online at **www.L1enrollment.com** or by calling toll free, 1-877-472-6915. Fingerprinting fees and the reasons for requesting fingerprints vary according to state. You will receive information about the fees during the appointment scheduling process. If you are submitting fingerprint cards as a non-resident, you can get information about the fees, the state that is requesting your fingerprints, and their reason for the request, by accessing the following Web site: **www.morphotrust.com/**.

You will need to provide the following when enrolling on their Web site:

ORI number — NY0017200
Fingerprint reason — Licensing

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

NOTE: You must **submit one receipt** with your application for licensing as a distributor of tobacco products and wholesale dealer of tobacco products.

- If the applicant is purchasing an existing business, include copies of purchase contracts and all related documents. For more information on a bulk sale transaction and your responsibility for any sales taxes due from the seller, refer to Publication 20, *New York State Tax Guide for New Businesses*.

If you are not currently registered for New York State sales tax, you may apply online at www.tax.ny.gov for a *Sales Tax Certificate of Authority*. (For additional information, see *Need help?* below.) Applicants for a license as a wholesale dealer of tobacco products and/or an appointment as a distributor of tobacco products must have and maintain an active sales tax registration.

- If you are selling tobacco products at retail and are not in possession of a current retail registration authorizing you to sell tobacco products, you must complete Form DTF-716, *Application for Registration of Retail Dealers and Vending Machines for Sales of Cigarettes and Tobacco Products*. Send your completed form with your payment for the appropriate application fees to the address on the application.

- Include any additional information necessary to complete the items on each form submitted. Reference the item number and form number on all attachments.

If you need more information, see the specific instructions for the forms, and the New York State Tax Law or Regulations. You may access the New York State Legislature's Web site at <http://public.leginfo.state.ny.us/menuf.cgi>.

Need help?



Visit our Web site at **www.tax.ny.gov**

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



Telephone assistance

Business Tax Information Center: (518) 457-5342

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.