



# Instructions for Form MT-202

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

# MT-202-I

(6/08)

## Who must use this form

You must apply for a license as a wholesale dealer of tobacco products if you:

- sell tobacco products to retail dealers or other persons for purposes of resale;
- own, operate, or maintain one or more tobacco products vending machines in, at, or upon premises located within New York State which are owned or occupied by any other person; or
- sell tobacco products to an Indian nation or tribe or to a reservation cigarette seller on a qualified reservation.

You must request appointment as a distributor of tobacco products if you:

- import or cause to be imported into this state any tobacco products for sale;
- manufacture any tobacco products in this state; or
- are located outside New York State and want to file returns and pay the tax due on tobacco products sold, shipped, or delivered by you from outside the state to any person in the state.

**Note:** For additional requirements, see Form MT-202-C, *Checklist for Form MT-202*.

## Definitions

*Tobacco products* include any cigar or tobacco, other than cigarettes, intended for consumption by smoking, chewing, or as snuff.

*Wholesale price* is the established price for which a manufacturer sells tobacco products to a distributor before the allowance of any discount, trade allowance, rebate, or other reduction. In the absence of the established price, the wholesale price (before an allowance for any discount, trade allowance, rebate, or other reduction) is the manufacturer's invoice price, and in its absence, the wholesale price is the price at which the tobacco products were purchased, unless evidence of a lower wholesale price is established or any industry standard of markups relating to the purchase price in relation to the wholesale price shall be established.

## Line instructions

**Line 1** — Enter the exact legal name of your business. The legal name of a corporation is the name that appears on the certificate of incorporation. 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 is the partnership name. The legal name of a sole proprietor is the name of the individual owner of the business.

**Line 2** — Enter the trade name, doing-business-as name, or assumed name if different from line 1. For a corporation, this is the name that appears on the assumed name certificate filed with the New York State Department of State. For an unincorporated business, this is the name filed with the county clerk's office under section 130 of the General Business law.

**Line 3** — Enter the actual street address where business is conducted. This must be a commercial location. Do not enter a representative's address or a post office box number.

**Note:** If you manufacture or import tobacco products from outside of the United States, you may be required to obtain a *Permit as a Manufacturer of Tobacco Products*, from the Alcohol and Tobacco Tax and Trade Bureau (TTB). For any federal licensing requirements, contact the TTB at 1 877 882-3277.

**Line 4** — Enter the county of your principal place of business and your telephone number (including area code). This telephone number will be used to contact you if we need additional information.

**Line 6** — Mark an **X** in all boxes that describe the activities of your business.

**Line 7** — Enter the mailing address (a post office box number or a representative's address is acceptable) where you want information from the Tax Department sent.

**Lines 8a and 8b** — Enter your federal employer identification number (EIN) on line 8a. If you do not have one, enter **N/A**. Enter any other federal tobacco products registration number, if any, on line 8b.

**Line 10a** — Enter the required information for all:

- Owners, officers, directors, and shareholders who own or control (directly or indirectly) more than 10% of the voting stock (if 4 or fewer, list only those shareholders owning 25% or more of the voting stock). Also, if the applicant is owned directly or indirectly by a corporation, provide a list of the individuals whose ownership of the corporation equals more than 10% of the applicant (or 25% or more if 4 or fewer shareholders).
- General and limited partners. Identify general partners as **GP** after their names and limited partners as **LP** after their names.
- All responsible persons.

**Line 10b** — Account for 100% stock ownership by entering the applicable percentage on line 10b for shareholders holding 10% or less (or less than 25% if 4 or fewer shareholders).

**Line 11** — Enter the names and addresses of all in-state and out-of-state tobacco products suppliers from whom you purchase tobacco products. If applicable, list the locations where you manufacture tobacco products in New York State.

**Line 12** — Indicate all tax accounts that your business currently has with New York State.

You must be registered as a sales tax vendor. This application will **not** be approved unless you are registered for sales tax purposes. If you are not currently registered, submit a completed Form DTF-17, *Application to Register for a Sales Tax Certificate of Authority*.

**Line 15** — Mark an **X** in the Yes or No box. If yes, include convictions in other states and countries. You may exclude information on traffic infractions not related to the transportation of tobacco products or cigarettes.

**Line 17a** — If the applicant or any person listed on line 10a was so associated with another business that has such an outstanding tax liability, mark an **X** in the Yes box and complete the rest of the information.

**Line 17b** — If the applicant or any person listed on line 10a was so associated with another business that has been convicted of a crime in any state or country within the last five years, mark an **X** in the Yes box and complete the rest of the information. You may exclude infractions not related to the transportation of tobacco products or cigarettes.

**Line 17c** — If the applicant or any person listed on line 10a was so associated with another business when the other business' license as a wholesale dealer of cigarettes or tobacco products or appointment as a distributor of tobacco products was cancelled, suspended, or denied, mark an **X** in the Yes box and complete the rest of the information.

**Line 18a** — Enter an estimate of the total wholesale price of tobacco products that you will import into New York State during an average month.

**Line 18b** — Enter an estimate of the total wholesale price of tobacco products that you will manufacture within New York State during an average month.

**Line 18c** — Enter an estimate of the total wholesale price of tobacco products that you sell, ship, or deliver to any person in New York State.

**Line 19** — If you are located outside New York State and are requesting appointment as a distributor of tobacco products and you are not an importer or a manufacturer of tobacco products, and you want to be authorized to report on your tax return the tobacco products that you sell, ship, or deliver to any person in New York State from outside the state, mark an **X** in the box and complete the rest of the information.

**Line 20** — This application must be signed by the owner, partner, or corporate officer assuming responsibility for the validity of the information contained in the application. All required entries must be complete in every respect and the application must be signed or it will be rejected.

## Need help?



**Internet access:** [www.nystax.gov](http://www.nystax.gov)  
(for information, forms, and publications)



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



**Telephone assistance** is available from 8:00 A.M. to 5:00 P.M. (eastern time), Monday through Friday.  
To order forms and publications: 1 800 462-8100  
**Business Tax Information Center:** 1 800 972-1233  
From areas outside the U.S. and outside Canada: (518) 485-6800



**Text Telephone (TTY) Hotline** (for persons with hearing and speech disabilities using a TTY): If you have access to a TTY, contact us at 1 800 634-2110. If you do not own a TTY, 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 1 800 972-1233.

## 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 5-a, 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 Records Management and Data Entry, NYS Tax Department, W A Harriman Campus, Albany NY 12227; telephone 1 800 225-5829. From areas outside the United States and outside Canada, call (518) 485-6800.