Department of Taxation and Finance

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
(8/26)

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 means any cigar, including a little cigar, tobacco, or alternative nicotine product, other than cigarettes, intended for consumption by smoking, chewing, or as snuff.

Wholesale price means the price for which the tobacco products are sold to a distributor, before the allowance of any discount, trade allowance, rebate, or other reduction, and including the federal excise taxes paid by the seller. The invoice received by a distributor for its purchase of a tobacco product is presumptive evidence of the wholesale price of the tobacco product.

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 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?

Visit our website at ***www.tax.ny.gov***

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

Telephone assistance

Miscellaneous Tax Information Center:	518-457-5735
To order forms and publications:	518-457-5431
Text Telephone (TTY) or TDD equipment users	Dial 7-1-1 for the New York Relay Service

Privacy notification

New York State Law requires all government agencies that maintain a system of records to provide notification of the legal authority for any request for personal information, the principal purpose(s) for which the information is to be collected, and where it will be maintained. To view this information, visit our website, or, if you do not have Internet access, call and request Publication 54, *Privacy Notification*. See *Need help?* for the Web address and telephone number.