

**Amendments to the Cigarette Tax Regulations Regarding
Wholesale Dealers That Also Make Retail Sales**

On January 22, 2004, the Commissioner of Taxation and Finance adopted amendments to the Cigarette Tax Regulations to require a licensed wholesale dealer that sells cigarettes at retail to also register as a retail dealer. Prior to these amendments, the regulations allowed a licensed wholesale dealer to make retail sales under its license as a wholesale dealer.

Effective March 29, 2004, licensed wholesale dealers that also sell cigarettes at retail are required to obtain from the Tax Department a *Retail Dealer Certificate of Registration for Cigarettes and Tobacco Products* for each of the retail locations where they sell cigarettes. Such wholesale dealers must continue to hold a *License of Wholesale Dealer of Cigarettes* to conduct their wholesale businesses.

Affected wholesale dealers must obtain from the Tax Department a *Retail Dealer Certificate of Registration for Cigarettes and Tobacco Products* for each retail location no later than March 29, 2004. In addition, such registration must be renewed annually by January 1.

To obtain a *Retail Dealer Certificate of Registration for Cigarettes and Tobacco Products*, please complete Form DTF-716, *Application for Registration of Retail Dealers and Vending Machines for Sales of Cigarettes or Tobacco Products*. To obtain a copy of Form DTF-716, call 1 800 462-8100 or download a copy from our Web site at www.nystax.gov.