

Important Notice

December 2001

To all New York State Cigarette Agents and Wholesale Dealers of Cigarettes (Including Vending Machine Operators) Licensed Under Article 20

All cigarette agent licenses will expire on September 30, 2002, pursuant to Article 20, section 480.4 of the Tax Law. After this date, all existing agent licenses will be void.

All wholesale dealer licenses, including vending machine operator licenses, will expire on December 31, 2002. After this date, all existing wholesale dealer licenses will be void.

If you wish to continue as a cigarette agent or as a wholesale dealer, you must obtain a new license by submitting an application no later than four months before the expiration date. The new agent and wholesale dealer licenses will expire on December 31, 2005.

The Tax Department will review each application in the same manner as a new application, and any of the grounds for refusing, canceling, or suspending a license will be grounds for denying the new license.

Licensing requirements have changed over the last five years. In addition to the application, various other documents must be submitted. We have enclosed a list (Form CG-100-A-C) of documents and mandatory fees that are required for the new license.

Revised applications are being prepared and will be mailed to you as soon as they are completed. If you do not receive an application package by February 15, 2002, you should call (518) 457-1407.

You must supply the required information and documentation. Failure to supply all information will delay the processing of your application and may result in denial of a license. You should receive an acknowledgment that your application was received about two weeks after mailing. If you do not receive the acknowledgment, please call (518) 457-1407.

This notice supersedes any preceding notices to the extent that it contradicts them.