



Special Instructions for Retail Dealers and Vending Machine Operators Selling Cigarettes and Tobacco Products

On September 16, 2009, a temporary restraining order was issued preventing the implementation of increased application fees for the registration of retail dealers and vending machine operators (VMOs) selling cigarettes and tobacco products.¹ Until further notice, retail dealers and VMOs are allowed to pay \$100 for each location or each vending machine when registering.² If the temporary restraining order is lifted and the new fee structure is upheld, retail dealers and VMOs that paid \$100 for each location or vending machine will be required to pay the difference if they wish to continue to be registered.

The following special instructions apply when a retail dealer or VMO is renewing a registration or applying for a new registration for calendar year 2010:

Renewal applications

Retail dealers and VMOs that were registered for calendar year 2009 should:

- file a paper copy of Form DTF-719, *Renewal Application for Registration of Retail Dealers and Vending Machines for Sales of Cigarettes and Tobacco Products*, (mailed to them in August 2009);
- pay \$100 for each retail location and each vending machine; and
- list the locations by total gross sales on lines 1 through 3 and 5 through 7 and Parts A and B of Form DTF-719.

New registrations

Retail dealers and VMOs who have not renewed for 2010 by January 1, 2010, or are registering new locations on or after January 1, 2010, should:

- file a paper copy of Form DTF-716, *Application for Registration of Retail Dealers and Vending Machines*;
- pay \$100 for each retail location and each vending machine; and
- list the locations by total gross sales on lines 4 through 6 and 8 through 10 and Parts A and B of Form DTF-716.

¹ See TSB-M-09(7)M, *Changes Related to the Application Fees for Retail Dealers and Vending Machine Operators Selling Cigarettes and Tobacco Products*.

² Retail dealers and VMOs may also voluntarily pay the application fee(s) based on the new fee structure.

If you have not received Form DTF-719 in the mail, use Form DTF-719-MN. Forms DTF-719-MN and DTF-716 are available at the Tax Department's Web site (www.nystax.gov).

Online Permit Assistance and Licensing (OPAL)

Retail dealers and VMOs may choose to electronically register on New York State's *Online Permit Assistance and Licensing* (OPAL) Web site (www.nys-permits.org). However, the online application is programmed to compute the registration fees based on the new fee structure. This may result in an overpayment of your registration fee(s) if the new fee structure is not upheld. No refunds will be processed until all proceedings related to the temporary restraining order are concluded.

Certificates of registration and vending machine certificates

Certificates of registration and vending machine certificates for 2010 will not be issued at this time.

Until further notice, retail dealers and VMOs **that have submitted Forms DTF-719, DTF-719-MN, or DTF-716 and have paid at least \$100 for each retail location and vending machine for calendar year 2010** may continue to use and display 2009 certificates of registration and vending machine certificates. This includes newly registered retail dealers and VMOs who will be issued the 2009 versions of the certificate of registration or vending machine certificate. If the appropriate registration fees are not paid, these 2009 certificates will **not** be considered valid after December 31, 2009.

In the event the temporary restraining order is lifted and the new fee structure is upheld, 2010 certificates of registration and vending machine certificates will be issued to retail dealers and VMOs when the following requirements are met:

- complete applications with gross sales information for each retail location or vending machine have been submitted and,
- the balance of the registration fees for each retail location or vending machine is received.

Any retail dealer or VMO selling cigarettes or tobacco products without a valid certificate of registration or vending machine certificate may be subject to a civil fine under Article 20 of the Tax Law.

NOTE: An N-Notice is generally issued to announce a singular event, such as an update to a previously issued tax form or instruction, or to announce a new due date for filing returns and making payments of tax because of a natural disaster. The Tax Department does not revise previously issued N-Notices.