



Tax Department to Issue Certificates of Registration for Cigarettes and Tobacco Products for 2011

The Tax Department is in the process of issuing certificates of registration and vending machine certificates to retail dealers and vending machine operators (VMOs) selling cigarettes and tobacco products for 2011. These certificates must be displayed in each retail location and affixed to each vending machine (as applicable).

Since a 2009 temporary restraining order remains in effect, retail dealers and VMOs are not currently required to pay the increased application fees¹.

To ensure compliance with the Tax Law, the 2011 certificates are being issued to retail dealers and VMOs who have paid the \$100 application fee as described in the special instructions that were sent with Form DTF-719, *Renewal Application for Registration of Retail Dealers and Vending Machines for Sales of Cigarettes and Tobacco Products*, in August 2010.

If the temporary restraining order is lifted and the new fee structure is upheld, retail dealers and VMOs must:

- file complete applications with gross sales information for each retail location or vending machine, and
- pay the balance of the registration fees for each retail location or vending machine.

The additional fees **must** be paid in full and cannot be prorated. 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.

Instructions for renewal applications and new registrations

Until further notice, the following instructions apply while the temporary restraining order is in effect:

Renewal applications

If you have not received Form DTF-719 in the mail:

- file Form DTF-719-MN, available at the Tax Department's Web site (www.tax.ny.gov);
- 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 in Parts A and B of Form DTF-719-MN.

¹ See N-Notice, N-09-21, *Special Instructions for Retail Dealers and Vending Machine Operators Selling Cigarettes and Tobacco Products*.

New registrations

Every new retail dealer, or retail dealers and VMOs who have not renewed for 2011 by January 1, 2011, or are registering new locations on or after January 1, 2011, 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.

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.

NOTE: An Important 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 Department does not revise previously issued N-Notices.