



List of Items Required to be Submitted with Cigarette Agent/Wholesale Dealer Application

Applications cannot be processed until all of the appropriate attachments and fees are submitted to the New York State Tax Department.

- Applicants for an agent or agent/wholesale dealer license must complete Form CG-100-A, *Application for License as a Cigarette Agent or Agent/Wholesaler*. Applicants for a wholesale dealer license, other than a vending machine operator, must complete Form CG-100-W, *Application for License as a Wholesale Cigarette Dealer Other Than Those Who Operate Vending Machines*. Applicants who only operate vending machines must complete Form CG-100-V, *Application for License as a Wholesale Cigarette Dealer Who Only Operates Vending Machines*.

- The nonrefundable application fee must be in the form of a **bank check, certified check, money order, or other guaranteed draft**. Uncertified personal or business checks are not accepted for payment of the cigarette license application fee. The fees are as follows:

Wholesale dealer who only operates vending machines	\$ -0-
Agent only or wholesale dealer only	\$1,500
Agent and wholesale dealer	\$3,000

- All agent licenses will expire on September 30, 2002, and a new application **must be filed by May 31, 2002**. All wholesale dealer licenses will expire on December 31, 2002, and a new application **must be filed by August 31, 2002**. Each application must be accompanied by payment of all applicable fees. **An applicant may apply for both an agent's and wholesale dealer's license at the same time by submitting one application (Form CG-100-A) by May 31, 2002.**

If the application fee has been paid within the preceding 12 months, the fee is \$1,000 (instead of \$1,500) or \$2,000 (instead of \$3,000).

- Copy of the organizational documents (e.g., partnership agreement, certificate of incorporation) if the applicant is not a natural person. If the applicant is a foreign or alien corporation, also submit a copy of the 1) *Application for Authority* filed with the NYS Secretary of State, and 2) official filing receipt issued by the New York State Secretary of State.
- Copy of a lease or deed for the warehouse and stamping location(s) listed on the application. Leases for wholesale dealer applicants must be for a minimum of two years at the time they are entered into. You must include a completed Form CG-100-L, *Cigarette Agent/Wholesaler-Lessor Identification*, for each stamping or warehouse location that is not owned by the applicant.
- Reviewed or audited financial statements prepared by an independent certified public accountant or licensed public accountant for a period that ended not more than 18 months prior to the date of the application. If the financial statements are for a period that ended more than six months prior to the date of submission, interim financial statements (on a monthly or quarterly basis) must be submitted for a period that ended within such six-month period. We may, at a later date, require an unqualified opinion in support of any financial statements. The requirement for financial statements does not apply to applicants who only operate vending machines.
- A federal employer identification number (FEIN or federal EIN) is required before an application will be processed. If the applicant does not currently have an FEIN, then one must be obtained from the Internal Revenue Service.

- Proof of workers' compensation and disability insurance, or certification that the applicant does not intend to have any employees.
- Copies of purchase contract(s) and all related documents, if the applicant is purchasing an existing business.
- Wholesale dealer applicants must submit a performance bond in the amount of \$10,000 if they do not presently have one on file. If the applicant has one on file, he or she must submit proof that it is still in effect.
- Applicants for an agent license must include letters from at least two cigarette manufacturers whose aggregate market share is at least 40% of the New York State cigarette market, stating that they agree to furnish cigarettes to the applicant once licensed. However, this is generally not required if the applicant is a manufacturer, and in certain other instances.
- Form CG-100-P, *Personal Questionnaire*, for each owner, officer, shareholder, or any other person who meets the definition of a controlling person under Article 20 of the Tax Law. These may be mailed separately if the controlling person desires confidentiality.

For purposes of this application, the term *controlling person* means any person who is an officer, director, or partner (or in the case of a limited liability company, an officer, member, or a person having, with respect to such limited liability company, authority analogous to that of a corporate officer or director) of an applicant for an agent or wholesale dealer license under Article 20 of the Tax Law; or, if the applicant is a corporation, a shareholder, directly or indirectly, owning more than 10% of the number of shares of voting stock of such corporation. It also includes persons who do or will exercise authority within the business comparable to the authority normally exercised by corporate officers, regardless of the form of business organization or lack of actual title.

The following documents must be included with Form CG-100-P, *Personal Questionnaire*:

- Certified proof of U.S. citizenship or eligibility to obtain employment in the United States.
- A photocopy of a driver's license or non-driver ID for each person required to file a questionnaire.
- A recent color photograph of not less than two inches by two inches. Detailed specifications will be included in the instructions.
- Fingerprint cards along with a bank check, certified check, money order, or other guaranteed funds in payment of the fee.

For further details, see instructions, the Tax Law, or regulations. Revised instructions will be issued on February 1, 2002, and will be identifiable by a print date of (1/02). At that time, all current forms and instruction numbers will begin with *CG-100*.