



## Checklist for Applications CG-100-A, CG-100-W and CG-100-V

Article 20 of the Tax Law

**Before sending the application, make sure that you have enclosed the following items. Your application cannot be processed until all of the appropriate forms, attachments, and fees are submitted to the New York State Department of Taxation and Finance.**

- 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

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). There is no fee required for agents and wholesale dealers who are currently licensed and are only adding locations.
- 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 New York State 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 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 wholesale applicants who only operate vending machines (Form CG-100-V).*
- 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, including agents who are also wholesale dealers, must submit a performance bond in the amount of \$10,000 if they do not presently have one on file. If you have a bond on file, you must submit proof that it is still in effect. **The performance bond is not required of wholesale applicants who operate only vending machines (Form CG-100-V).**
- 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.
- If you are not currently registered for New York State Sales Tax, you must include a completed application Form DTF-17, *Application for Registration as a Sales Tax Vendor*. Cigarette agent and cigarette wholesale dealer licenses are conditioned upon the applicant having and maintaining an active sales tax registration.
- Form CG-100-P, *Personal Questionnaire*, for each owner, officer, shareholder, or any other person who meets the definition of a *controlling person*\*. These may be mailed separately if the controlling person desires confidentiality.

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.
- Two identical, natural color photographs of yourself taken within 30 days of filing this application. The photos must have a white background, be unmounted, printed on thin paper and be glossy and not retouched. The photo should show a three-quarter frontal profile showing the right side of your face, with your right ear visible and with your head bare (unless you are wearing a headdress as required by a religious order of which you are a member). The photos should be no smaller than 2 x 2 inches, with the distance from the top of the head to just below the chin about 1¼ inches. Lightly print your social security number on the back of each photo with a pencil.
- Completed fingerprint card along with a **money order** in the amount of \$75.00 payable to the **Division of Criminal Justice Services (DCJS)**. (The DCJS will only accept money orders.)

\* 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 who directly or indirectly owns 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.

- Include all additional sheets necessary for the completion of items on each form submitted. Reference the item number and form number on all additional sheets.

**For further details, see specific form instructions, the Tax Law, or regulations.**