

## **Checklist for Form MT-202**

### **Application for a License as a Wholesale Dealer of Tobacco Products or an Appointment as a Distributor of Tobacco Products**

**Tax Law – Article 20**

Applications submitted without all necessary information and the required documentation are considered incomplete and cannot be processed. Please use the following checklist to make sure that all required documentation accompanies your completed application form before submitting it to the Tax Department. This will help prevent delays in the processing of your application.

- Complete Form MT-202.
  
- If you are applying for a license as a wholesale dealer of tobacco products, you must include a copy of the lease or deed for the **secure separate warehousing** location(s) listed on the application (that is, the principal place of business). The lease must be for a minimum of two years at the time of initiation. The facility must **meet both the secure and separate warehousing facility requirements** as follows:
  1. A **separate warehousing facility** for the purpose of receiving and distributing tobacco products and conducting business means a warehouse, storehouse, or other commercial building or buildings where tobacco products are received, stored, and distributed and the dealer's day-to-day activities are conducted. The warehousing facility must be separate and distinct from any other person's facilities, and it does not include an enclosure within a larger facility or means of transportation (for example, a truck or van).
  2. Although **secure** is not a defined term in the Tax Law, it is understood by its generally accepted definition for these purposes. A **secure warehousing facility** must hold its contents safe without fear that the contents are easily susceptible to theft.

- If you are applying **only** for appointment as a distributor of tobacco products, you are not required to provide a deed or a two-year lease to a separate and secure warehousing facility as defined above. However, you must provide a copy of a deed or a lease to a **commercial space** where you will conduct your day-to-day business.
  
- Submit a copy of the organizational documents (for example, 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. the official filing receipt issued by the New York State Secretary of State.
  
- You must supply proof of workers' compensation and disability insurance for your employees. If you do not intend to have employees, submit a copy of Form WC/DB-100, *Affidavit for New York Entities and Any Out of State Entities with No Employees, That New York State Workers' Compensation And/Or Disability Benefits Insurance Coverage is Not Required*. You can download this form from the New York State Workers' Compensation Web site at [www.wcb.state.ny.us](http://www.wcb.state.ny.us). You must **first** complete Form WC/DB-100 and send it directly to the New York State Workers' Compensation Board following the instructions for that form. The Workers' Compensation Board will stamp the form and return it to you. Once you receive the stamped Form WC/DB-100, submit it to the Tax Department with Form MT-202.  
**Important:** You must submit Form WC/DB-100 only after it has been notarized and then stamped by the Workers' Compensation Board.

Complete and submit Form CG-100-P, *Personal Questionnaire*, for each owner, officer, shareholder, or any other person who meets the definition of a *controlling person*.<sup>\*</sup> These documents may be mailed separately if the controlling person wants to maintain confidentiality.

Include the following documents and items with Form CG-100-P:

1. Certified copies of proof of U.S. citizenship or eligibility to obtain U.S. employment
2. Photocopy of a driver license or non-driver, government-issued photo identification card for each person required to file the questionnaire
3. Two identical copies of a natural color photograph of you taken within 30 days of filing this application with the following specifications:
  - Send unmounted photos printed on thin paper with a white background and glossy finish. **Do not** send retouched or mounted photos.
  - Show a three-quarter frontal profile of the right side of your face with your right ear visible and your head bare (except for headdress required for a religious order of which you are a member).
  - Send photos that are no smaller than two inches by two inches with one and a one-quarter inch distance from the top of the head to just below the chin.
  - Print your social security number lightly with pencil on the back of each photo.

4. Completed fingerprint card (Form DCJS-4) and a **money order** (only) for \$75 payable to the ***Division of Criminal Justice Services***.

If the applicant is purchasing an existing business, include copies of purchase contracts and all related documents. For more information on a bulk sale transaction and your responsibility for any sales taxes determined to be due from the seller, refer to Publication 20, *New York State Tax Guide for New Businesses*.

Include a completed Form DTF-17, *Application for Registration as a Sales Tax Vendor*, if the applicant is not currently registered as a New York State sales tax vendor (no fee required).

If you are selling tobacco products at retail and are not in possession of a current retail registration authorizing you to sell tobacco products, you must complete Form DTF-716, *Application for Registration of Retail Dealers and Vending Machines for Sales of Cigarettes and Tobacco Products*. Send your completed form with your payment for the appropriate application fees to the address on the application.

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

**If you need more information, see the specific instructions for the forms and the New York State Tax Law or Regulations.** You may access the New York State Legislature Web site at <http://public.leginfo.state.ny.us/menuf.cgi>.

<sup>\*</sup> For purposes of this form, *controlling person* includes any person who is an officer, director, or partner (or, in the case of a limited liability company (LLC), an officer, member, or a person having authority analogous to that of a corporate officer or director) of an applicant for an agent or wholesale dealer license or appointment as a tobacco products distributor under Tax Law Article 20. *Controlling person* also includes an applicant that is a corporation or a shareholder who directly or indirectly owns more than 10% of the number of shares of voting stock of the corporation and persons who exercise 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.