



Instructions for Form DTF-716

Application for Registration of Retail Dealers

and Vending Machines for Sales of Cigarettes and Tobacco Products

DTF-716-I

(6/08)

If you were registered to sell cigarette or tobacco products in 2008, **do not use this form to renew your registration.** Complete and file Form DTF-719, *Renewal Application for Registration of Retail Dealers and Vending Machines for Sales of Cigarettes and Tobacco Products.*

General information

Every new retail dealer of cigarettes or tobacco products in New York State, and every new owner or operator of vending machines through which cigarettes or tobacco products are sold, must complete and file Form DTF-716, *Application for Registration of Retail Dealers and Vending Machines for Sales of Cigarettes and Tobacco Products.* This form should also be used if you have already registered for 2009 and wish to add new locations or additional vending machines.

We encourage you to apply for your Form DTF-720, *Retail Dealer Certificate of Registration for Cigarette and Tobacco Products*, on New York State's Online Permit Assistance and Licensing (OPAL) Web site at www.nys-permits.org. Filing your application online is the fastest way to receive your certificate. The speed and accuracy of computers allow electronic applications to be processed faster than paper applications, greatly reducing the possibility of errors and delays.

Note: Every retail dealer is liable for the tobacco products tax on all tobacco products in his/her possession at any time, unless the tax has already been paid or assumed by a distributor appointed by the Tax Department. An invoice issued by a licensed tobacco products distributor or wholesale dealer is considered proof that the tobacco products tax has been paid. Invoices must be made available upon request of the Tax Department, and any failure to produce an invoice results in the retail dealer being liable for payment of the tax.

For purposes of this registration, a *retail dealer* is any person who sells cigarettes or tobacco products in New York State, other than a wholesale dealer, or owner/operator of vending machines. Licensed wholesale dealers that also sell cigarettes at retail are required to register to obtain Form DTF-720 for each of the retail locations where they sell cigarettes. Sales by a retail dealer may be made over the counter at a specific location, or from a cart, truck, stand, or other merchandising device (not including a vending machine). Separate registrations are required for each business location (for example, a dealer selling cigarettes at four counters or booths at a civic center or a fair would need four registrations, while a dealer selling cigarettes at a retail store and from a cart would need two registrations). A certificate of registration is only valid for sales made at the business location specified on Form DTF-720.

For purposes of this registration, an *owner or operator of a vending machine* is anyone who sells cigarettes or tobacco products through a vending machine. Each of these machines must be registered. If the owner is the operator, the owner registers the machines; otherwise, the operator registers them.

Vendors who sell cigarettes or tobacco products through vending machines and at other locations must apply for **both** registrations (the retail dealer registration **and** the registration for each machine). Form DTF-720 must be publicly displayed in each place of business operated by the retail dealer and on each cart, truck, stand, or other merchandising device through which these items are sold. Form DTF-721, *Vending Machine Registration Certificate for Cigarettes and Tobacco Products*, must be conspicuously affixed to each registered vending machine.

Note: If you own, operate, or maintain one or more vending machines in, at, or on the premises owned or occupied by another person, you **must** possess a license as a wholesale dealer of cigarettes. You may obtain Form CG-100-V, *Application for License as a Wholesale Cigarette Dealer Who Only Operates Vending Machines*, and other forms required for proper registration by calling (518) 485-0181. For inquiries relating to your cigarette and tobacco products certificate application, please see *Need help?* on back of this form.

Fees due for retail dealer registration or vending machine registration **must** be submitted with the application and are generally nonrefundable. Registrations are valid for a calendar year and must be renewed annually.

Vendors who are starting business or requesting certificates for additional locations or machines must file this application at least 30 days prior to the anticipated start date, and must receive the registration

certificates before beginning sales of cigarettes and tobacco products at the new location(s) or through the additional machine(s).

Any retail dealer or vending machine registrations applied for after January 1 will be valid only for the **balance** of the calendar year in which they were issued. Fees will not be prorated. These registrations are not assignable or transferable and must be immediately surrendered if business ceases or does not commence. In this case, any vending machine certificates already issued and affixed must be destroyed. (Expired certificates do not have to be returned.)

Consignment certificates are available after January 1 to any vending machine owner/operator who has 100 or more vending machines registered. For information, see *Need help?* on back.

Fees imposed by section 480-a of the Tax Law, which requires registration of cigarette retail dealers and vending machines, are administered under the provisions of the Sales and Use Tax Law. Thus, the sales and use tax provisions relating to personal liability and administration, penalties, etc., will apply.

Specific instructions

If you are a new applicant, or if you did not register as a sales tax vendor before starting business, you **must** immediately file Form DTF-17, *Application to Register for a Sales Tax Certificate of Authority*. If you continue to operate a business in New York State without filing this form, you will be subject to a penalty of up to \$10,000 and you will be unable to purchase cigarettes or tobacco products from your suppliers at wholesale prices or for purposes of resale. In addition, the Cigarette Tax Law provides that a retail dealer operating without proper registration may be liable for a civil fine not to exceed \$2,000 for a first violation or \$3,500 for a second or subsequent violation within three years. A vending machine owner or operator who is not properly registered may be liable for a civil fine not to exceed \$200 for a first violation or \$600 for a second or subsequent violation within three years.

In addition to being granted Form DTF-720 or Form DTF-721, you must file Form DTF-17 and have a valid *Certificate of Authority* before buying or selling cigarettes or tobacco products. See *Need help?* on back if you need Form DTF-17.

If you file one sales tax return for all business locations, you **must** file **only one** Form DTF-716 to register for all your locations. However, if your sales tax identification number ends with a two-character suffix (01, 02, S1, S2, etc.), you **must** file a separate Form DTF-716 for each individual identification number/business location.

The current year's certificate of registration must be on display at your place of business by January 1 of each year, or the start date of your business if after January 1. We will not issue any new or additional certificates if the applicant has not resolved all finally determined liabilities and filing discrepancies.

Legal name of business — Enter the exact legal name of the business you are registering. For a corporation, enter the name that appears on the *Certificate of Incorporation* filed with the New York State Department of State. For an unincorporated business, enter the name in which the business owns property or acquires debt. If the business entity is a partnership, use the partners' names. Enter the name of the individual owner of the business if you are registering as a sole proprietor.

DBA/trade name — Enter the trade name, doing business as (DBA) name, or assumed name if different from your legal name. For a corporation, fill in the name that appears on the *Certificate of Assumed Name* filed with the New York State Department of State. For an unincorporated business, use the name filed with the county clerk's office according to section 130 of the General Business Law.

Sales tax vendor identification number — Enter your sales tax vendor identification number.

Business telephone number — Be sure to include your area code.

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Registered sales tax vendor — Mark an **X** in this box if you are already registered to collect sales tax, and be sure to write in your sales tax vendor identification number in the box at the top of the form.

Form DTF-17 enclosed — Mark an **X** in this box if you are not already registered for sales tax purposes. Enclose your completed Form DTF-17 in order to avoid delays in processing Form DTF-716.

New applicant — Mark an **X** in this box if you are registering as a retail dealer or vending machine operator for the first time.

Registering additional locations or vending machines — Mark an **X** in this box only if you have already renewed your registration or registered as a new applicant and you require additional retail dealer or vending machine certificates. (Additional locations include additional carts, trucks, stands, or other merchandising devices.)

How products are sold — Mark an **X** in only the box or boxes that describe the type of registration for which you are applying. For example, **do not** check the box *Retail locations* if you are selling only through merchandising devices or vending machines.

Line 1 — Enter the date you began business in New York State. If you are not already a registered sales tax vendor and you are applying for that registration at the same time, indicate the date you began or will begin making taxable sales.

If you file one sales tax return for all business locations, you must indicate the date you began or will begin business at each additional location. Attach a separate sheet of paper and list this information for each additional location.

Line 3 — Mark an **X** in the box that most accurately describes your business organization.

A *governmental organization* is the United States of America or any of its agencies or instrumentalities, New York State or any of its agencies, instrumentalities, public corporations, or political subdivisions. This category includes political subdivisions of New York State such as a county, town, city, village, school district, or fire district.

An *exempt organization* for purposes of this application is an organization as defined in section 1116 of the Tax Law.

Parts A and B

Complete page 2 before entering any information on page 1, lines 4, 5, and 6.

Operators of retail business locations, including carts, trucks, stands, or other merchandising devices, must list the business name and address of all locations being registered with this application. In general, the business address cannot be a residential address. For non-stationary operations (for example, trucks) list the address from which you operate your business. Do not include names or addresses of any locations that were listed on any previous application for this annual period.

Vending machine owners/operators must list the business name and address where each vending machine is located and the serial number for each. If you have several vending machines at one location enter the address only once, but list the serial numbers of every machine at that location. Do not include any vending machine serial numbers that were listed on any previous application for this annual period.

Transfer the Part A total from page 2, column C, *Total number of certificates of registration required*, to page 1, line 4, column A. If additional sheets are attached, add the total from these sheets to the column C total box **before** entering on line 4.

Transfer the Part B total from page 2, column C, *Total number of vending machine registration certificates required*, to page 1, line 5, column A.

If additional sheets are attached, add the total from these sheets to the column C total box **before** entering on line 5.

Line 4 — Compute the amount due on line 4 by multiplying the amount in column A by the amount in column B and entering the result in column C.

Line 5 — Compute the amount due on line 5 by multiplying the amount in column A by the amount in column B and entering the result in column C.

Payment and mailing address — Make your check or money order payable to: **New York State Sales Tax** for the total amount due on line 6. Write your sales tax vendor identification number, **Form DTF-716**, and the year for which you are registering on the front of your check or money order.

Mail your application and remittance to:

**NYS TAX DEPARTMENT
TCC CIGARETTE REGISTRATION UNIT
W A HARRIMAN CAMPUS
ALBANY NY 12227**

Do not mail this application in the envelope provided with your sales tax return.

Private delivery services — If you choose, you may use a private delivery service, instead of the U.S. Postal Service, to mail in your return and tax payment. However, if, at a later date, you need to establish the date you filed your return or paid your tax, you cannot use the date recorded by a private delivery service **unless** you used a delivery service that has been designated by the U.S. Secretary of the Treasury or the Commissioner of Taxation and Finance. (Currently designated delivery services are listed in Publication 55, *Designated Private Delivery Services*. See *Need help?* below for information on obtaining forms and publications.) If you have used a designated private delivery service and need to establish the date you filed your return, contact that private delivery service for instructions on how to obtain written proof of the date your return was given to the delivery service for delivery.

Privacy notification — The Commissioner of Taxation and Finance may collect and maintain personal information pursuant to the New York State Tax Law, including but not limited to, sections 5-a, 171, 171-a, 287, 308, 429, 475, 505, 697, 1096, 1142, and 1415 of that Law; and may require disclosure of social security numbers pursuant to 42 USC 405(c)(2)(C)(i).

This information will be used to determine and administer tax liabilities and, when authorized by law, for certain tax offset and exchange of tax information programs as well as for any other lawful purpose.

Information concerning quarterly wages paid to employees is provided to certain state agencies for purposes of fraud prevention, support enforcement, evaluation of the effectiveness of certain employment and training programs and other purposes authorized by law.

Failure to provide the required information may subject you to civil or criminal penalties, or both, under the Tax Law.

This information is maintained by the Director of Records Management and Data Entry, NYS Tax Department, W A Harriman Campus, Albany NY 12227; telephone 1 800 225-5829. From areas outside the United States and outside Canada, call (518) 485-6800.

Need help?



Internet access: www.nystax.gov
(for information, forms, and publications)



Fax-on-demand forms: 1 800 748-3676



To order forms and publications: 1 800 462-8100

Cigarette Tax Information Center: 1 877 299-1443



Text Telephone (TTY) Hotline
(for persons with hearing and speech disabilities using a TTY): 1 800 634-2110

Note: New York's Youth Access Tobacco Control Laws prescribe (under Chapter 405 of the Laws of 2000) civil penalties for the sale of cigarettes or tobacco products to minors in violation of its provisions. Such penalties, under Article 13-F of the Public Health Law, include fines and the suspension or revocation of a retail dealer's or vending machine's registration. These laws are enforced by a local designated enforcement officer or the State Health Department.

Also, Public Health Law, Article 13F, section 1399-gg prohibits the manufacture, distribution, or sale of packages containing fewer than 20 cigarettes in New York State, thereby eliminating 10 packs or single cigarettes (loosies).

For more information on these laws, contact your local health department enforcement officer or write or call: Tobacco Enforcement Program, NYS Department of Health, Bureau of Community Environmental Health and Food Protection, Flanigan Square, 547 River Street, Troy NY 12180-2216, (800) 458-1158, extension 2-7600.