



# Instructions for Form DTF-719

## Renewal Application for Registration of Retail Dealers

## and Vending Machines for Sales of Cigarettes and Tobacco Products

### General information

Every retail dealer of cigarettes or tobacco products in New York State and every owner or operator of vending machines through which cigarettes or tobacco products are sold must be registered annually. Currently registered retail dealers and vending machine owners or operators should automatically receive Form DTF-719, which must be completed and returned to register for the following year.

**Note:** If a renewal is not automatically received, file Form DTF-719-MN instead. See *Need help?* on back page.

**Note:** New applicants, registered vendors adding new locations or additional vending machines, or applicants whose registrations have lapsed must complete and file Form DTF-716, *Application for Registration of Retail Dealers and Vending Machines for Sales of Cigarettes and Tobacco Products*.

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 an owner/operator of vending machines. Licensed wholesale dealers that also sell cigarettes at retail must register to obtain Form DTF-720, *Retail Dealer Certificate of Registration for Cigarettes and Tobacco Products*, 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 renewal, 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 regarding this renewal application, see *Need help?* on back page.

Fees due for retail dealer registration or vending machine registration **must** be submitted with the application and are generally **nonrefundable**.

Any 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 or operator who has 100 or more vending machines registered. For more information, see *Need help?* on back page.

Fees imposed according to Tax Law section 480-a are administered under the provisions of the Sales Tax Law. Thus, the sales and use tax provisions relating to personal liability and administration, penalties, etc., will apply.

All retail dealers and vending machine owners/operators must also be registered as sales tax vendors with the New York State Tax Department and be authorized to collect and remit sales tax on the retail sales of cigarettes and tobacco products. No vendor may sell cigarettes or tobacco products at retail or through vending machines without first being granted both a *Certificate of Authority (C of A)* **and** Form DTF-720 **or** Form DTF-721, respectively.

If you operate as a retail dealer of cigarettes or tobacco products or as an owner or operator of vending machines without a C of A you will be subject to a penalty imposed by the Sales Tax Law of up to \$10,000, and you will be unable to purchase cigarettes or tobacco products for resale. In addition, the Cigarette Tax Law provides that a retail dealer operating without proper registration is liable for a civil fine of at least \$5,000 but not more than \$25,000 for a first violation, and a civil fine of at least \$10,000 but not more than \$35,000 for a second or subsequent violation within three years. A vending machine owner or operator who is not properly registered is liable for a civil fine of at least \$750 but not more than \$2,000 for a first violation, and a civil fine of at least \$2,000 but not more than \$6,000 for a second or subsequent violation within three years.

If you file one sales tax return for all business locations, you **must** file **only one** Form DTF-719 to register for all of 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-719 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. Certificates will not be renewed if the vendor does not possess a valid C of A for sales tax or has outstanding tax liabilities that preclude renewing the certificate.

### When to file

The renewal of a registration on a completed Form DTF-719 or DTF-719-MN must be filed **on or before September 20** to process the application and appropriate certificates of registration for retail locations or vending machines, and to help avoid a lapse in your registration. If the due date falls on a Saturday, Sunday, or legal holiday, the renewal must be filed on or before the next business day.

Failure to renew in a timely manner may result in a lapse (period of being unregistered) in your registration. If a lapse occurs, you are **not** registered and **cannot** legally purchase or sell cigarettes or tobacco products at retail. Also, as stated under *General information*, if a lapse occurs, you must file Form DTF-716 rather than Form DTF-719; therefore, you may not purchase or sell cigarettes beyond December 31 of the current renewal filing period/year until Form DTF-716 has been processed and you receive the appropriate certificate(s) of registration.

Additional retail locations or vending machines may be registered by filing Form DTF-716 at any time during the calendar year. However, the certificate(s) of registration must be received before you may purchase cigarettes for or sell cigarettes at these new locations.

## Specific instructions

If filing Form DTF-719-MN, complete the general information box at the top of the form (*Legal name of business, Date, etc.*) before completing lines 1 through 9.

**Part A – Certificates of registration** — Review the preprinted information or list the name(s) and address(es) of all business locations on the back in column B of Part A. For each location, indicate whether retail sales of cigarettes or tobacco products are currently being made. If *yes*, enter a **Y** in column A; if *no*, enter an **N**. If you sell cigarettes or tobacco products from your main physical address, list this location first.

Use the fee scale in columns C, D, and E to determine the application fee for each location where you will be making retail sales of cigarettes or tobacco products in the current year. Mark an **X** in the appropriate column for each location. Gross sales include **all** sales of goods and services at each retail location and should reflect the total amounts charged to customers. A retail location with no gross sales in the previous calendar year is subject to the lowest application fee of \$1,000. For each column, add the number of **X**'s listed and any totals from additional sheet(s); enter the total number of certificates requested in the *Column totals* box(es) at the bottom of Part A. Also enter the totals on page 1, lines 1, 2, and 3, as appropriate.

**Part B – Vending machine registration certificates** — Review and make any corrections to the preprinted information, and list the business name and address where each of your vending machines is located in column A.

Use the fee scale in columns B, C, and D to determine the application fee for each vending machine from which you will be making retail sales of cigarettes or tobacco products in the current year. Mark an **X** in the appropriate column for each vending machine. For each column, add the number of **X**'s listed and any totals from additional sheet(s); enter the total number of certificates requested in the *Column totals* box(es) at the bottom of Part A. Also enter the totals on page 1, lines 5, 6, and 7, as appropriate.

**Lines 1 through 3** — Multiply the number of certificates requested in column A by the appropriate cost in column B; enter this amount in column C.

**Lines 5 through 7** — Multiply the number of certificates requested in column A by the appropriate cost in column B; enter this amount in column C.

Sign the application and state your title. Enter a daytime telephone number where you can be reached if there are any questions regarding your application, and enter the date.

Certificates of registration and vending machine registration certificates requested for the new year **will not be issued before December 1**.

## Payment and mailing address

Make your check or money order payable to **New York State Sales Tax** for the total amount due on line 9. Write your sales tax identification number, **Form DTF-719** (or **Form DTF-719-MN**), 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  
PO BOX 15175  
ALBANY NY 12212-5175**

## Private delivery services

If you choose, you may use a private delivery service, instead of the U.S. Postal Service, to mail in your form and tax payment. However, if, at a later date, you need to establish the date you filed 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 form, contact that private delivery service for instructions on how to obtain written proof of the date your form 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 Manager of Document Management, NYS Tax Department, W A Harriman Campus, Albany NY 12227; telephone (518) 457-5181.

## Need help?

	<b>Internet access:</b> <a href="http://www.nystax.gov">www.nystax.gov</a> (for information, forms, and publications)	
	<b>Fax-on-demand forms:</b>	1 800 748-3676
	<b>Cigarette Tax Information Center:</b>	(518) 485-7652
	In-state callers without free long distance:	1 877 299-1443
	To order forms and publications:	(518) 457-5431
	In-state callers without free long distance:	1 800 462-8100
	<b>Text Telephone (TTY) Hotline</b> (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 13F 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 to: Tobacco Enforcement Program, New York State Department of Health Bureau of Community Environmental Health and Food Protection, Flanigan Square, 547 River Street, Troy NY 12180-2216; telephone 1 800 458-1158, extension 2-7600.