



# Instructions for Form DTF-719

## Renewal Application for Registration of Retail Dealers and Vending Machines for Sales of Cigarettes and Tobacco Products

# DTF-719-I

(9/20)

### 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 renew online to register for the following year.

**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*. You can get Form DTF-716 online at [www.tax.ny.gov/bus/ads/webdtf716.htm](http://www.tax.ny.gov/bus/ads/webdtf716.htm).

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 or 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 (C of R) 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 on the Department Web page. To order the application or for inquiries regarding this application, see *Need help?*

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?*

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

All retail dealers, and vending machine owners or operators must also be registered as sales tax vendors with the New York State Tax Department and must 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 unless they first have been granted both a *Certificate of Authority* (COA) **and** Form DTF-720, **or** Form DTF-721.

If you operate as a retail dealer of cigarettes or tobacco products or as an owner or operator of vending machines without a COA, 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, and so on), you **must** file a separate Form DTF-719 for each individual identification number and business location.

A valid C of R 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 COA for sales tax.

### When to file

A completed renewal application for registration (Form DTF-719 or DTF-719-MN) must be filed **on or before September 20** to process the application and appropriate C of Rs 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, you must file the renewal application on or before the next business day.

Failure to renew on time may result in a lapse 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; and you may not purchase or sell cigarettes beyond December 31 of the current renewal filing period until Form DTF-716 has been processed and you receive the appropriate C of Rs.

Additional retail locations or vending machines may be registered by filing Form DTF-716 at any time during the calendar year. However, the C of Rs 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 business information box at the top of the form (*Legal name of business, Date*, and so on) before completing lines 1 through 3.

### Part A – Affiliated person information

For purposes of the cigarette and tobacco tax, persons are *affiliated persons* (AP) with respect to each other where:

- one of such persons has a direct or indirect ownership interest of more than five percent in the other; or
- direct or indirect ownership interest of more than five percent is held in each of such persons by another person, or by a group of other persons that are affiliated persons with respect to each other.

To add an affiliated person (AP), enter the affiliated person's name, taxpayer identification number (SSN/EIN), address, phone number, ownership percentage, and email. To add an affiliated person, include an effective date for when the AP's ownership interest became more than five percent.

You must complete all lines in this section for anyone who is considered an AP of the business. If there are more than four AP's, photocopy Part A before completing; attach additional sheets as necessary.

### Part B – Certificates of registration for retail operations

Enter the trade name, DBA (doing business as) name, or assumed name, and physical address of each business location in column A. For each location, indicate whether retail sales of cigarettes or tobacco products are currently being made. If *yes*, enter a **Y** in column B; if *no*, enter an **N**. If you sell cigarettes or tobacco products from your main physical address, list this location first.

Mark an **X** in column C if the business is no longer selling cigarettes, but is open for other types of sales. In column D, enter the date you stopped all business activity at the location listed, if applicable. If you are adding a new location, enter the date you plan on beginning business in column E, and attach Form DTF-17-ATT, *Schedule of Business Locations For a Consolidated Filer*.

**Total number of certificates of registration required** – Enter the total number of **Ys** in column B. Enter the total (including any totals from additional sheets) on page 1, line 1, column A.

### Part C – Vending machine registration certificates

Review and make any corrections to the preprinted information in columns A and B, or enter the legal business name and physical address of each business location where your vending machines are located. In column C, enter the serial number of each vending machine at that location.

**Total number of vending machine registration certificates required** – Enter the total number of vending machine registration certificates requested in column C and carry forward to the next page and continue. Enter the total (including any totals from additional sheets) on page 1, line 2, column A.

### Lines 1 and 2

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

C of Rs 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 in U.S. funds to **New York State Sales Tax** for the total amount due on line 3. 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.

If your payment is returned by a bank, the Tax Department is allowed by law to charge a \$50 fee for nonpayment. However, if the payment is returned as a result of an error by the bank or department, the department will not charge the fee. If your payment is returned, we will send a separate bill for \$50 for each return or other tax document associated with the returned payment.

Mail your application and remittance to:

**NYS TAX DEPARTMENT  
PO BOX 15175  
ALBANY NY 12212-5175**

**Private delivery service address** – If not using U.S. Mail, see Publication 55, *Designated Private Delivery Services*.

### Privacy notification

New York State Law requires all government agencies that maintain a system of records to provide notification of the legal authority for any request for personal information, the principal purpose(s) for which the information is to be collected, and where it will be maintained. To view this information, visit our website, or, if you do not have Internet access, call and request Publication 54, *Privacy Notification*. See *Need help?* for the Web address and telephone number.

### Need help?



Visit our website at **[www.tax.ny.gov](http://www.tax.ny.gov)**

- get information and manage your taxes online
- check for new online services and features

### Telephone assistance

Cigarette Tax Information Center: 518-485-7652

To order forms and publications: 518-457-5431

Text Telephone (TTY) or TDD  
equipment users Dial 7-1-1 for the  
New York Relay Service

**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 Public Health Law Article 13F, 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, §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, Empire State Plaza Corning Tower, Room 1395, Albany, NY 12237; telephone 518-402-7600.