



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

C07

Use this form to register for all or any portion of the period from January 1, 2007, through December 31, 2007.

Print or type	Legal name of business	Date
	DBA/trade name	Sales tax vendor identification number
	Mailing address: c/o (name)	Business telephone number (     )
	Number and street	
	City, state, ZIP code	

Read instructions on pages 3 and 4 before completing this form.

You must be registered for New York State sales tax if you are selling cigarettes or tobacco products at retail.

Mark an **X** in the box that applies:  Registered sales tax vendor     Form DTF-17, *Application for Registration as a Sales Tax Vendor*, enclosed

Mark an **X** in the box that applies:  New applicant                       Registering additional locations or vending machines

Mark an **X** in the box(es) that describes how the cigarettes or tobacco products are sold at retail:

Retail locations                               Carts, trucks, stands, etc.                               Vending machines

1. Date you began business in New York State:	2. Date you began or will begin selling cigarettes or other tobacco products at retail or through vending machines in New York State:
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3. Mark an **X** in the box that applies:

Type of organization:  Individual                       Trust                       Partnership                       Corporation  
 Governmental                       Exempt organization                       Other (specify): \_\_\_\_\_

	A Number needed	B Cost of each	C Amount due (A × B)	D Code
4. Certificates of registration (from Part A; see instructions) ...	■	\$100	\$	7007
5. Vending machine registration certificates (from Part B; see instructions) .....	■	\$ 25	\$	7008
6. Total amount due (add lines 4 and 5, column C) .....			\$	

- Attach check or money order for the amount on line 6, payable to **New York State Sales Tax**.
- Write your sales tax vendor identification number, **DTF-716**, and the year for which you are registering on the front of your check or money order.
- Mail your application in the enclosed envelope to:

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

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

Signature of applicant	Telephone number (     )	<b>For office use only</b>
Title	Date	

**Part A — Certificates of registration for retail operations (\$100 each)**

In columns A and B, list the business name and address for each of your business locations registered for sales tax through which you are or will be making retail sales of cigarettes or tobacco products. For business name, enter trade name, DBA (doing business as) name, or assumed name if different from your legal name. In column C, indicate the date you began or will begin selling these products at each location. Attach additional sheets if needed.

A Business name	B Business address	C Date to begin selling cig./tob. products
1.	1.	1.
2.	2.	2.
3.	3.	3.
4.	4.	4.
5.	5.	5.
6.	6.	6.

**Total number of certificates of registration required** (enter this total on the front page, *line 4, column A*) .....

**Part B — Vending machine registration certificates (\$25 each)**

In columns A through C, enter the business name and address where each of your vending machines is located, and each machine's serial number. If you have several machines at one location, enter the address only once, but list the serial numbers of every machine at the location. Attach additional sheets if needed.

A Business name	B Address where vending machine is located <i>(report each machine separately in column C)</i>	C Serial number of each vending machine
1.	1.	1.
2.	2.	2.
3.	3.	3.
4.	4.	4.
5.	5.	5.
6.	6.	6.

**Total number of vending machine registration certificates required** (enter this total on the front page, *line 5, column A*) .....

**Note:** Vending machine registration certificates and certificates of registration for the period January 1, 2007, through December 31, 2007, will not be issued before December 1, 2006.

If you were registered to sell cigarette or tobacco products in 2006, **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 2007 and wish to add new locations or additional vending machines.

**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, *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). A retail dealer must be registered at each location (for example, a dealer selling cigarettes at four counters or booths at a civic center or a fair would need four registrations).

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, *Retail Dealer Certificate of Registration for Cigarettes and Tobacco Products*, 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 call 1 877 299-1443.

Fees due for retail dealer registration or vending machine registration **must** be submitted with the application and are 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 after September 20, 2006, 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).

Vendors who are registering for the first time or registering additional locations or machines to be in operation December 1, 2006, through December 31, 2007, need only pay for the annual period beginning January 1, 2007. The 2007 certificates will be issued to include the December 1, 2006, through December 31, 2006, period. Valid vending machine registration certificates and Form DTF-720 for the annual period beginning January 1, 2007, will not be issued before December 1, 2006.

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 page 4.

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 for Registration as a Sales Tax Vendor*. 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 page 4 if you need Form DTF-17 (available on Web site).

If your sales tax identification number ends with a **C** or **SC**, 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 certificate for calendar year 2007 must be on display at your place of business by January 1, 2007, or the start date of your business, if after January 1, 2007. 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 partnership name. 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 assumed name certificate 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.

**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 collection. 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 for 2007 or registered as a new applicant for 2007, 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 registered as a 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 your sales tax identification number ends with a **C** or **SC** and you are registering additional 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, etc., must list the business name and address of all locations being registered with this application. 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** — Enter in column A the total from Part A, column C. 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** — Enter in column A the total from Part B, column C. 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  
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](http://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

**Business Tax Information Center:** 1 800 972-1233

From areas outside the U.S. and outside Canada: (518) 485-6800



**Hearing and speech impaired**  
(telecommunications device for the deaf (TDD) callers only): 1 800 634-2110

**Note:** The Adolescent Tobacco Use Prevention Act (ATUPA) prescribes (under Chapter 799 of the Laws of 1992) 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. ATUPA is enforced by a local designated enforcement official 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 this Act, contact your local health department or write: TOBACCO, PO BOX 200, ALBANY NY 12220.