



Department of Finance  
Sheriff Division, Tobacco Tax Unit

New York City Department of Finance

February 1, 20\_\_ to January 31, 20\_\_ - Fee: \$600.00

**CTX/OTP-AW**

**Application for a Wholesale Cigarette/Tobacco Products  
License or License to Operate Cigarette Vending Machines**

<b>Place of Business to be Licensed</b>	Name		<b>FOR OFFICE USE ONLY</b>	
	Trade name		New York City License Number	
	Address		Location	
	City and State	Zip Code	Date Issued	
	Telephone	Email Address	Issued By	
	Federal Employment Identification No. or Social Security No.		New York State License Number	

1.	Mailing Address (If different from above)			
2.	Address of Headquarters Office		City and State	Zip Code
3.	Indicate Desired Type Wholesaler's License (check all that apply) <input type="checkbox"/> Cigarette Agent-Jobber <input type="checkbox"/> Cigarette Vending Machine Operator <input type="checkbox"/> Cigarette Sub-Jobber <input type="checkbox"/> Tobacco Products			
4.	Indicate Nature of Ownership (check all that apply) <input type="checkbox"/> Individual <input type="checkbox"/> Partnership <input type="checkbox"/> Domestic Ass'n or Corp. <input type="checkbox"/> Out-of-State Ass'n or Corp. <input type="checkbox"/> Other. (Specify) _____			
5.	Date Business Began	Date of Incorporation	State	Date you began or expect to begin business in New York City
6.	If Business is being conducted under a Trade Name, give Date of Filing of Trade Name Certificate and Office of County Clerk in which filed Date _____ County _____			
7.	If Successor to Licensed Wholesaler, give Name and Address of Predecessor Name _____ Address _____			
8a.	List owners, officers, directors, partners, shareholders, or sole proprietor and all responsible persons (see instructions; attach additional sheets if necessary).			
	Name	Social security number (SSN)	Percentage of ownership	Home/cell phone number ( )
	Home address (number and street)	City	State	ZIP code
	Name	Social security number (SSN)	Percentage of ownership	Home/cell phone number ( )
	Home address (number and street)	City	State	ZIP code
	Name	Social security number (SSN)	Percentage of ownership	Home/cell phone number ( )
	Home address (number and street)	City	State	ZIP code
	Name	Social security number (SSN)	Percentage of ownership	Home/cell phone number ( )
	Home address (number and street)	City	State	ZIP code
	Name	Social security number (SSN)	Percentage of ownership	Home/cell phone number ( )
	Home address (number and street)	City	State	ZIP code
8b.	All other owners each hold 10% or less (less than 25% if 4 or fewer shareholders) of the voting stock in the company together totaling.....			

<b>9a.</b>	Enter the names and addresses of your cigarette suppliers (see instructions; attach additional sheets if necessary)						
	Name			Business Address			
	Name			Business Address			
	Name			Business Address			
<b>9b.</b>	Enter the names and addresses of your tobacco products suppliers (see instructions; attach additional sheets if necessary)						
	Name			Business Address			
	Name			Business Address			
	Name			Business Address			
<b>10a.</b>	Do you have a New York State Wholesale Cigarette License: <input type="checkbox"/> Yes <input type="checkbox"/> No If Yes, indicate State Wholesale Cigarette License Number:						
<b>10b.</b>	Do you have a New York State Tobacco Products Wholesale Dealer License: <input type="checkbox"/> Yes <input type="checkbox"/> No If Yes, indicate State Tobacco Products Wholesale Dealer License Number:						
<b>10c.</b>	Are You a Registered Tobacco Products Distributor in New York State? <input type="checkbox"/> Yes <input type="checkbox"/> No    If Yes, indicate State License Number:						
<b>11.</b>	Are You a Registered Cigarette Stamping Agent in New York State? <input type="checkbox"/> Yes <input type="checkbox"/> No    If Yes, indicate State Permit Number:						
<b>12.</b>	DO YOU OR ANYONE ACTING ON YOUR BEHALF OWN, LEASE OR USE ANY VEHICLES TO TRANSPORT CIGARETTES/OTHER TOBACCO PRODUCTS? <input type="checkbox"/> YES <input type="checkbox"/> NO (If YES, please provide vehicle information for all vehicles used to transport cigarettes/other tobacco products. You may use a CTX-A34a Form for additional space or attach a schedule.)						Indicate Cigarettes (C) or Tobacco Products (TP) or Both (B)
	Make & Model	Year	Color	License Plate Number	State of Registration	Registered to Name	
<b>13.</b>	DO YOU HAVE CIGARETTE AND/OR OTHER TOBACCO PRODUCTS SALESPERSONS OR ROUTE-PERSONS REPRESENTING YOU? <input type="checkbox"/> YES <input type="checkbox"/> NO (If YES, please list full names and addresses of all salespersons or route-persons representing you.)						Indicate Cigarettes (C) or Tobacco Products (TP) or Both (B)
	Name		Home Address			Phone Number	
	Name		Home Address			Phone Number	
	Name		Home Address			Phone Number	
	Name		Home Address			Phone Number	
	Name		Home Address			Phone Number	
<b>14.</b>	Number of Cigarette Vending Machines located as of February 1, 20____: In New York City _____ Outside New York City _____ (FOR VENDING MACHINE OPERATOR ONLY) List below all locations of all vending machines (Use CTX-A34a for additional space or attach a schedule)						
	Name of Premises (Type of Business)			Address			
<b>15.</b>	I affirm that this business filed all required New York City and New York State tax returns and paid all New York City and New York State tax liabilities. <input type="checkbox"/> YES <input type="checkbox"/> NO If Yes, mark X in all the boxes that apply: <div style="display: flex; justify-content: space-between; margin-top: 5px;"> <span><input type="checkbox"/> NY State Corporation Tax</span> <span><input type="checkbox"/> Withholding Tax</span> <span><input type="checkbox"/> Sales Tax</span> <span><input type="checkbox"/> Franchise Tax</span> <span><input type="checkbox"/> NYC General Corporation Tax</span> </div> <div style="display: flex; justify-content: space-between; margin-top: 5px;"> <span><input type="checkbox"/> NYC Business Corporation Tax</span> <span><input type="checkbox"/> NYC Unincorporated Business Tax</span> <span><input type="checkbox"/> Other taxes (Specify type) _____</span> </div> If No, please explain _____						

<b>16.</b>	Enter names and addresses of the banking institutions with which your business maintains or will maintain accounts (give branch office if applicable).		
	Name	Address	
	Name	Address	
	Name	Address	
<b>17.</b>	Enter the total wholesale price of tobacco products you expect to:		
	a. import or cause to import each month into New York City for sale .....		\$
	b. manufacture each month within New York City .....		\$
	c. sell, ship, or deliver each month to persons in New York City .....		\$
<b>18.</b>	If you are located outside of New York City and requesting appointment as a wholesaler of tobacco products and are requesting authority to file returns and pay the tax due on tobacco products sold, shipped, or delivered to any person in the City from outside the City, check the box <input type="checkbox"/> and complete the following:		
	a. nature of your New York City tobacco products business activities (i.e. mail order, out-of-state manufacturer, out-of-state wholesaler, etc.)		
	b. reason for requesting such appointment and authority		
	c. the name and address of those persons located in New York City to whom tobacco products will be sold, shipped, or delivered (attach additional sheets if necessary).		
	Name	Address	

The undersigned hereby certifies that the answers to the above questions are correct to the best of his/her knowledge and belief.

Name of Business		
Name of Applicant (PRINT OR TYPE)		Signature of Applicant
Title		Date

**ANY INCORRECT ANSWERS TO THE ABOVE QUESTIONS RENDERS A LICENSE ISSUED UNDER THIS APPLICATION SUBJECT TO REVOCATION.**

Pursuant to Title 11, Chapter 13 of the Administrative Code for the license year shown on front

Submit check for Application made payable to NYC Department of Finance and mail to:

NYC Department of Finance  
 Sheriff Division, Tobacco Tax Unit  
 30-10 Starr Avenue, 2nd Floor  
 Long Island City, NY 11101  
 Telephone: (718) 707-2145

**INSTRUCTIONS FOR APPLICATION FOR A WHOLESALE  
CIGARETTE/TOBACCO PRODUCTS LICENSE OR  
LICENSE TO OPERATE CIGARETTE VENDING MACHINES****GENERAL INFORMATION**

The annual application for a NYC Wholesale Cigarette and/or Tobacco Products License is Form CTX/OTP-AW. Tobacco products are any tobacco products other than cigarettes. The NYC Wholesale License is for either cigarettes or tobacco products unless the applicant seeks and is eligible for a license for both cigarettes and tobacco products. The annual application fee is \$600. If any applicant applies for a license during the License Year, the annual application fee remains \$600. As of June 1, 2018, a NYS Wholesale Dealers of Tobacco Products selling to retail dealers in New York City (including New York State (NYS) Licensed Wholesale Dealers of Tobacco Products) must have a New York City Wholesale Tobacco Products License. Note: The application fee is \$600 whether the applicant is seeking a license for cigarettes only, tobacco products only or both cigarettes and tobacco products. Any person who sells tobacco products to NYC Retail Dealers or other persons in New York City for purposes of resale is a Wholesale Dealer of Tobacco Products and is required to have a New York City Wholesale Tobacco Products License as of June 1, 2018. As of that date, it will be unlawful for any Retail Dealer of Tobacco Products (including a retail dealer who is a NYS appointed Tobacco Products Distributor) to purchase tobacco products from any person other than a person holding a New York City Wholesale Tobacco Products License, unless such retail dealer also holds a New York City Wholesale Tobacco Products License. Accordingly, any Retail Dealer intending to purchase tobacco products from any person other than a licensed Wholesale Dealer must obtain a New York City Wholesale Tobacco Products License. No person may obtain a New York City Wholesale Tobacco Products License unless such person holds a New York State Wholesale Dealer Tobacco Products License or is an Eligible Tobacco Products Distributor. An Eligible Tobacco Products Distributor is a Tobacco Products Distributor who does not hold a New York State Wholesale Dealer of Tobacco Products License but is 1) a manufacturer or 2) a Retail Dealer required to obtain a New York City Wholesale Tobacco Products License due to the circumstances described above.

Cigarette Agent/Sub-Jobbers, Wholesale Dealers of Tobacco Products and Eligible Tobacco Products Distributors must file a separate application for each business location.

All questions are to be completed to the best of the applicant's knowledge. The Department of Finance will not process any incomplete or incorrect applications and will instead return them to the applicant.

In connection with the license granted to you by the City of New York, you are required to notify the Department of Finance of any and all changes affecting the information furnished regarding your personnel, vending machines, motor vehicles, and principal firms from whom you purchase cigarettes and/or tobacco products.

Those dealers who are licensed Cigarette Agent-Jobbers or Sub-Jobbers and Wholesale Dealers of Tobacco Products and Eligible Tobacco Products Distributors must list any changes in motor vehicles, including the make and year, license plate number, and state registration. In addition, changes in salesmen representing your business must be reported.

Vending Machine Operators are required to report any and all changes in business or machine locations, the full names of all persons replacing cigarettes in your vending machines, as well as any changes in the motor vehicles used to carry cigarettes including the make and year, license plate number, and state of registration.

**NOTE:** An applicant's submission of payment by mail or online via e-services does not guarantee acceptance of your CTX/OTP-AW application or a cigarette and/or tobacco products wholesale license. The Tobacco Tax Unit will review your application and make a determination as to whether your Wholesale License application will be approved.

## DEFINITION

"Tobacco products" Any product which contains tobacco that is intended for human consumption, including any component, part, or accessory of such product. Tobacco products shall include, but not be limited to, any cigar, little cigar, chewing tobacco, pipe tobacco, roll-your-own tobacco, snus, bidi, snuff, shisha, or dissolvable tobacco products. Tobacco products shall not include cigarettes or any product that has been approved by the United States Food and Drug Administration for sale as a tobacco use cessation product or for other medical purposes and that is being marketed and sold solely for such purposes.

## WHO USES THIS FORM

Wholesale Dealers of Tobacco Products who already hold a New York State Wholesale Dealer Tobacco Products License and Eligible Tobacco Products Distributors.

## LINE INSTRUCTIONS

**Line 1** - Enter the mailing address (a post office box number or a representative's address is acceptable) where you want information from the NYC Department of Finance (DOF) sent.

**Line 2** - Enter the location where headquarters address is different from business operating address.

**Line 3** - Check all boxes that describe the activities of your business.

**Line 4** - Check all that apply. If OTHER is checked please indicate the specific nature of ownership. Note: If you are a New York LLC or Partnership, check Domestic Association. If you are an Out-of-State LLC or Partnership, check Out-of-State Association.

**Line 5** - Indicate the date the business began, and the date of incorporation. Indicate state where business was formed. If business has not started in New York City, please estimate the month and year expected to begin.

**Line 6** - Please indicate date and county where filed if applicable. Enter N/A if not applicable.

**Line 7** - Indicate full name and address if predecessor exists. Enter N/A if not applicable.

**Line 8a** - Enter the required information for all owners, officers, directors, and shareholders who own or control (directly or indirectly) more than 10% of the voting stock (if 4 or fewer, list only those shareholders owning 25% or more of the voting stock). Also, if the applicant is owned directly or indirectly by a corporation, provide a list of the individuals whose ownership of the corporation equals more than 10% of the applicant (or 25%

or more if 4 or fewer shareholders). Identify general partners as GP after their names and limited partners as LP after their names. Include all responsible persons.

**Line 8b** - Account for 100% stock ownership by entering the applicable percentage on line 8b for shareholders holding 10% or less (or less than 25% if 4 or fewer shareholders).

**Line 9a** - Enter the names and addresses of all in-state and out-of-state cigarette suppliers from whom you purchase cigarettes. Attach additional sheets if necessary.

**Line 9b** - Enter the names and addresses of all in-state and out-of-state tobacco product suppliers from whom you purchase tobacco products. Attach additional sheets if necessary.

**Line 10a, 10b, 10c** - If you answer no to 10a, you are not authorized to sell cigarettes in New York City. If you answer no to both 10b and 10c, you are not authorized to sell other tobacco products in NYC. If yes, enter license number.

**Line 11** - If yes, enter permit number.

**Line 12** - If yes, list all vehicles used to transport cigarettes and tobacco products. Specify type of products you transport (cigarettes or tobacco products or both). Enter C for cigarettes, TP for tobacco products and B for both. Attach additional sheets if necessary.

**Line 13** - If yes, list full legal name, address and telephone number of salesperson. Please specify the type of products (cigarettes or tobacco products or both). Attach additional sheets if necessary. Enter C for cig-

arettes, TP for tobacco products and B for both.

**Line 14** - For Vending Machine Operators only. List all cigarette vending machines locations.

**Line 15** - Indicate all tax accounts that your business currently has with New York City. If OTHER TAXES is checked, please specify the tax(es). If NO is checked please provide explanation.

*(You must be registered as a sales tax vendor. This application will not be approved unless you are registered for sales tax purposes. If you are not currently registered, submit a completed Form DTF-17, Application to Register for a Sales Tax Certificate of Authority.)*

**Line 16** - Please indicate name(s) and full address(es). Attach additional sheets if necessary.

**Line 17** - This line and lines 17a, 17b, 17c only apply to tobacco products distributors and wholesalers. Round off to closest dollar amount. Do not use cents, enter whole numbers only.

**Line 17a** - Enter an estimate of the total wholesale price of tobacco products that you will import into New York City during an average month.

**Line 17b** - Enter an estimate of the total wholesale price of tobacco products that you will manufacture within New York City during an average month.

**Line 17c** - Enter an estimate of the total wholesale price of tobacco products that you sell, ship, or deliver to any person in New York City.

**Note:** Definition of person includes any individual, partnership, society, association, joint-stock company, corporation, estate, receiver, trustee, assignee, referee or any other person acting in fiduciary or representative capacity, whether appointed by a court or otherwise, and any combination of individuals.

**Line 18** - If you are located outside of New York City and want to be authorized to sell, ship, or deliver to any person in New York City from outside the city, check the box and complete the rest of the information.

**Certification must be completed in full and signed by the owner, partner or corporate officer assuming responsibility for the validity of the information**

**contained in the application. All required entries must be complete in every respect and the application must be signed or it will be rejected.**