Form CT-RL  
Application for Tobacco Retailer License

This application is for a tobacco retailer license for the period October 1, 2014 through September 30, 2016. Please read the instructions below. License fee is $50 for over-the-counter cigarette sales, and $50 for each cigarette vending machine. Complete a separate application for each vending machine. There is no fee if you are only selling cigars and/or smoking tobacco.

**Registration Information.** Please print. Note: You must be registered for sales tax before applying.

How are cigarettes sold? □ Over the counter □ Vending machine

Please check all that apply: □ Cigarettes (including little cigars and smokeless tobacco) □ Cigars and/or smoking tobacco

<table>
<thead>
<tr>
<th>Legal name of business</th>
<th>Federal Identification number</th>
<th>Application number (DOR use only)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mailing address</td>
<td>City/Town</td>
<td>State Zip Telephone</td>
</tr>
<tr>
<td>Trade name</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Street address of retail sale location</td>
<td>City/Town</td>
<td>State Zip Telephone</td>
</tr>
<tr>
<td>Name(s) of owner(s)</td>
<td>Type of business</td>
<td>E-mail address</td>
</tr>
</tbody>
</table>

**Certification and Signature**

Read and initial. I hereby certify that I understand the following actions constitute violations of law, which carry criminal and/or civil penalties, and which could lead to the suspension or revocation of my tobacco retailer license:

- Selling or possessing with intent to sell cigarettes or little cigars (but not including smokeless tobacco) without a Massachusetts stamp affixed to each individual package.

- Knowingly purchasing or possessing cigars or smoking tobacco not manufactured, purchased or imported by a Massachusetts-licensed cigar distributor.

Read and initial. I hereby certify that I agree to conform with the provisions of the Massachusetts General Laws, Chapters 62C and 64C, as amended and with all rules and regulations made thereunder, and have complied with all laws of the Commonwealth relating to taxes. Signed under the penalties of perjury.

<table>
<thead>
<tr>
<th>Signature</th>
<th>Title</th>
<th>Print name</th>
<th>Date</th>
</tr>
</thead>
</table>

Mail to: Massachusetts Department of Revenue, PO Box 7004, Boston, MA 02204.
You must obtain a tobacco retailer license before purchasing and selling cigarettes and/or cigars and smoking tobacco. **You must be registered to collect sales tax before applying for a tobacco retailer license.** If you have not registered for sales tax, go to DOR’s website at www.mass.gov/dor or call the Customer Service Bureau at (617) 887-MDOR.

Enter all information on application as shown on sample.

Check the box which indicates how you sell cigarettes (cigarettes include “little cigars” and smokeless tobacco). If you sell cigarettes over the counter, there is a $50 fee for obtaining or renewing your license. If you sell cigarettes in vending machines, there is a $50 fee for each machine. Complete a separate application for each vending machine. There is no fee if you are only selling cigars and/or smoking tobacco.

**Legal name of business.** Enter the legal name of your business for mailing purposes. For most retailers this will be the same as their trade name.

**Federal Identification.** Enter your Federal Identification (FID) number. Under Massachusetts law, if you are not a sole proprietor, you must have a FID number to sell cigarettes and/or cigars and smoking tobacco.

**Mailing address.** If you want your application sent to a location other than the retail sale location, enter that address here. Be sure to include the Zip code. Also enter your telephone number for that address, including the area code.

**Trade name.** If the retail sale location is different from the mailing address, enter the trade name of the retail sale location here. If the retail sale location and mailing address are the same, leave this section blank.

**Address of retail sale location.** Enter the address of the retail sale location. If this address is the same as the mailing address, leave this section blank. Also enter the telephone number for the sale location, including the area code.

**Address of mailing address.** Enter the name(s) of the owner(s) of the business.

**Address of sale location.** Enter the type of business in which you sell cigarettes, cigars and/or smoking tobacco; for example, grocery store, gas station, etc.

**Address of e-mail address.** Enter the e-mail address, if any, of the business owner.

**Certifications and Signature.** Be sure to read and initial the two certifications above the signature line. Sign your name above, and enter your printed name and title and the date on this application. Your application will not be processed without your initials, printed name, and signature. Make your check(s) payable to the Commonwealth of Massachusetts. Mail your application along with any required fee to: Massachusetts Department of Revenue, PO Box 7004, Boston, MA 02204.

---

### Certification and Signature

Read and initial. **I hereby certify that I understand the following actions constitute violations of law, which carry criminal and/or civil penalties, and which could lead to the suspension or revocation of my tobacco retailer license:**

Selling or possessing with intent to sell cigarettes or little cigars (but not including smokeless tobacco) without a Massachusetts stamp affixed to each individual package.

Knowingly purchasing or possessing cigars or smoking tobacco not manufactured, purchased or imported by a Massachusetts-licensed cigar distributor.

Read and initial. **I hereby certify that I agree to conform with the provisions of the Massachusetts General Laws, Chapters 62C and 64C, as amended and with all rules and regulations made thereunder, and have complied with all laws of the Commonwealth relating to taxes. Signed under the penalties of perjury.**

<table>
<thead>
<tr>
<th>Signature</th>
<th>Title</th>
<th>Print Name</th>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>Peter Flaherty</td>
<td>owner</td>
<td>Peter Flaherty</td>
<td>7/31/14</td>
</tr>
</tbody>
</table>