



CHRISTOPHER C. HARDING
COMMISSIONER

WILLIAM R. GRAHAM, JR.
DEPUTY COMMISSIONER

The Commonwealth of Massachusetts
Department of Revenue
Tax Division
200 Arlington St., Room 4300
Chelsea, MA 02150

July 2, 2018

Dear Cigar Distributor:

You are receiving this letter because you are currently licensed as a Cigar Distributor with the Massachusetts Department of Revenue ("DOR"). The DOR has modernized the license renewal process and has enhanced it to permit for a more robust review.

Renewing your license will be done online via your MassTax Connect account starting on August 1, 2018. The license process will require you to fill out a revised Application for Distributor License for Cigars and Smoking Tobacco ("Form CT-CDL") as well as a new Personal Questionnaire ("Form CT-PQ") for you and other controlling members of the company. In addition, there is a Checklist for Distributor License and Cigars and Smoking Tobacco ("Form CT-CHL") that lists new requirements.

Since the license process requires new information, not previously requested, we advise you to start the renewal process as soon as possible. Reviewing the Portable Document Format ("PDF") versions of Form CT-CDL, Form CT-PQ, and Form CT-CHL available at <https://www.mass.gov/lists/dor-cigarette-and-tobacco-forms> will assist you in knowing what information and required documentation are needed for the online license process.

If you have questions, please call the Cigarette and Tobacco Excise Unit at 617-887-5090.

Very truly yours,

Evan J. Garcia

Evan J. Garcia, Director
Massachusetts Department of Revenue
Miscellaneous Excise Unit