



Massachusetts Department of Revenue

Form CT-CDL

Application for Distributor License for Cigars and Smoking Tobacco

Read instructions for Form CT-CDL carefully before completing this application online. For additional requirements, see Form CT-CHL, Checklist for Distributor License for Cigars and Smoking Tobacco. Attach additional sheets if necessary to fully answer all questions. No fee required. This license runs from October 1, 2018 through September 30, 2019. This form must be filed on or before October 1 of each year for new and renewal licenses.

Fill in one only:

Original application Renewal application

1 Legal name of applicant Phone number

2 Trade name (if different from line 1). Include all DBAs.

3 Type of business

Individual Partnership Corporation LLC Other (specify)

If an LLC, indicate how applicant files for income tax purposes

Individual Partnership Corporation

4 Street address of principal place of business City/Town State Zip

Premises are (fill in one only):

Owned Leased. If leased, include a copy of current lease.

5 Mailing address (if different from line 4) City/Town State Zip

6 Addresses (including unit numbers, if any) of all locations in addition to principal place of business at which the applicant holds, places or stores tobacco products.

Address City/Town State Zip

Address City/Town State Zip

Address City/Town State Zip

7 Federal Employer Identification number (FEIN) Other FEIN, if any (including any EIN previously used for tax filings)

8 Name of preparer of tobacco tax return Phone number Fax number E-mail address

9 Tobacco license or application contact person Phone number Fax number E-mail address

10 Date of beginning of business in Massachusetts

11a List owners, officers, directors, partners, members, shareholders or sole proprietor and all other controlling persons (see instructions for definition; attach additional sheets if necessary). Note: If there are any changes in ownership or controlling persons, the applicant/licensee must notify the Department of Revenue within five business days after the change takes effect.

Name Social Security number Pct. of ownership Phone number

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Name Social Security number Pct. of ownership Phone number



11b Total percentage of voting stock in the applicant held by all other owners/shareholders (each holding 10% or less of the voting stock in the company)

12 Names and addresses of your tobacco product suppliers (see instructions; attach additional sheets if necessary).

Name	Address	City/Town	State	Zip

13 Names and addresses of banking institutions with which your business maintains or will maintain accounts (provide branch office if applicable).

Name	Address of Branch where Account opened	City/Town	State	Zip

14 Does (a) the applicant or (b) any person listed in line 11a or any other controlling person of the applicant or (c) another legal entity in which the applicant owns, directly or indirectly, a controlling interest have any tax payable under General Laws Chapters 64C, which has been reported by the applicant, person or entity to be due or which has been finally determined to be due and has not been paid in full?

Yes No. If Yes, complete below:

Name	Employer Identification or Social Security number
Type of tax	Amount due

15 Has the applicant or any person listed in line 11a or any other controlling person of the applicant been convicted or admitted to sufficient facts to support a finding of guilt of (a) a felony within the preceding 10 years or (b) a misdemeanor within the preceding five years?

Yes No. Answer yes only if the crime constitutes (a) a violation of General Laws Chapter 62C or 64C, (b) a violation of federal law where the conduct underlying the conviction or admission relates to tobacco products, or (c) a violation of law involving dishonesty or fraud. If Yes, complete below:

Name	Approximate Date of Conviction or Admission

Brief Description of Charges (Details must be provided in the applicable personal questionnaire(s))

16 Has the cigarette or smokeless tobacco wholesaler's license, cigar distributor's license or the appointment as a stamper of the applicant or any person listed on line 11a or any other controlling person of the applicant been revoked, suspended, or denied within the preceding five years?

Yes No. If Yes, complete below:

Name	Date of revocation, suspension or denial
Reason for revocation, suspension or denial	



17 If you are a person outside Massachusetts who is seeking a license as a cigar distributor to ship or to transport cigars or smoking tobacco to cigar retailers in Massachusetts, mark an X here and complete the following:

a. Nature of your Massachusetts tobacco products business activities (mail order, out-of-state manufacturer, out-of-state wholesaler, etc.)

b. Reason for requesting this license

c. The name and address of persons and/or entities located in Massachusetts to whom cigars and/or smoking tobacco will be sold, shipped, or delivered: (list all that are currently known, or, if this is a renewal application, a list of the persons and/or entities to whom cigars and/or smoking tobacco have been sold, shipped or delivered in the past year. Attach additional sheets if necessary).

Name	Mailing address	City/Town	State	Zip
Name	Mailing address	City/Town	State	Zip
Name	Mailing address	City/Town	State	Zip



Legal name of applicant

Federal Identification number

Privacy Act Notice

Under the authority of 42. U.S.C. sec 405(c)(2)(C)(i) and M.G.L. c. 62C, sections 5 and 67, the Department of Revenue has the right to require an individual to furnish his or her Social Security number on any return and application required to be filed under c. 62C. This information is mandatory. The Department of Revenue uses the Social Security numbers for taxpayer identification to assist in processing and keeping track of returns, in determining and collecting the proper amount of tax due, and in administering tax laws. Under M.G.L. c. 62C, sec. 40, the taxpayer's identifying number is required to process a refund of overpaid taxes. Although tax information is generally confidential pursuant to M.G.L., c. 62C, sec. 21, the Department of Revenue may disclose certain information on any return and application to other taxing authorities and those entities specified in M.G.L. c. 62C, secs 21, 22, 23 and otherwise authorized by law.

Certification and Signature

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 distributor license:

Selling, offering for sale or possessing with intent to sell cigarettes or little cigars without a Massachusetts stamp affixed to each individual package.

Selling, offering for sale or possessing with intent to sell other tobacco products without being licensed to do so.

Willfully failing to timely file tobacco excise returns and sales tax returns, and willfully failing to collect, truthfully account for and/or pay over tobacco excise and prepaid sales tax on tobacco products.

Willfully attempting to evade tobacco excise or the payment of tobacco excise.

Please initial here to certify the above statements _____.

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 that I have complied with all laws of the Commonwealth relating to taxes.

Please initial here to certify the above statement _____.

Note: Applying for this license does not authorize you to operate contrary to any federal, state, or local laws.

I understand that the information submitted herein will be relied upon by the Massachusetts Department of Revenue (DOR) and a false statement or misrepresentation may constitute cause for the denial of the application or revocation of any license for which this application is submitted in addition to any other civil or criminal penalties provided by law. I affirm under the pains and penalties of perjury that statements made herein are true and that if any change occurs prior to the receipt of the license, I will notify DOR by registered or certified mail (at the address shown above in Certification and Signature section) within 48 hours. If a change occurs after receipt of the license, I understand that I must advise DOR prior to the occurrence of any change of ownership and/or location. DOR must be notified within 10 days of all other changes.

Signature _____ Print name _____ Title _____ Date _____

Complete the application online at mass.gov/masstaxconnect. Be sure to attach all required documents. Attach initialed and signed Certification and Signature page to your online application.

Form CT-CDL Instructions

Who Must File This Form

You must apply for a license as a distributor for cigars and smoking tobacco for each place of business if you:

- Sell cigars and smoking tobacco to retail dealers or other persons for purposes of resale; or
- Sell cigars or smoking tobacco to an Indian nation or tribe on a qualified reservation.

You must request appointment as a distributor of cigars and smoking tobacco if you:

- Import or cause to be imported into this state any cigars or smoking tobacco for sale;
- Are located outside Massachusetts and are required to file returns and pay the tax due on cigars and smoking tobacco sold, shipped or delivered by you from outside the state to any person in the state.

Note: For additional requirements, see Form CT-CHL.

Definitions

Controlling Person

Controlling person means any person who is:

- An officer, director or partner of an applicant or licensee; or, in the case of a limited liability company, a member or a person having with respect to such limited liability company authority comparable or analogous to that of an officer or director with respect to a corporation; or
- A shareholder, directly or indirectly owning more than ten percent of the number of shares of voting stock of such applicant or licensee, in the case of an applicant or licensee that is a corporation; or
- A person who exercises or will exercise authority within the applicant or licensee's business comparable or analogous to that of a corporate officer or director irrespective of the form of business organization or lack of actual title.

Cigars

Cigars includes a roll of tobacco wrapped in a leaf tobacco or in any substance containing tobacco; provided, however, that cigars shall not include any roll of tobacco that is a cigarette as defined in section 1 of 64C.

Smoking Tobacco

Smoking tobacco includes roll-your-own tobacco and pipe tobacco and other kinds and forms of tobacco suitable for smoking.

Line Instructions

Line 1

Enter the exact legal name and telephone number of your business. The legal name of a corporation is the name that appears on the certificate of incorporation. The legal name of an unincorporated business is the name in which the business owns property or acquires debt. The legal name of a partnership is the partnership name. The legal name of the limited liability company is the name of the limited liability company. The legal name of a sole proprietor is the name of the individual owner of the business.

Line 2

Enter the trade name, doing-business-as name or assumed name if different from line 1. For a corporation, this is the name that appears on the assumed name certificate filed with the Secretary of the Commonwealth.

Line 4

Enter the actual street address where business is conducted. This must be a commercial location. Do not enter a representative's address or a post office box number.

Line 5

Enter the mailing address (a post office box number or a representative's address is acceptable) where you want information from the Massachusetts Department of Revenue sent.

Line 7

Enter your federal employer identification number (EIN). If you do not have one, enter "N/A". Enter any other employer identification registration number.

Line 11a

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 four 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 four or fewer shareholders).
- General and limited partners. Identify general partners as "GP" after their names and limited partners as "LP" after their names.
- All other controlling persons.

Line 11b

Account for 100% stock ownership by entering the applicable percentage for shareholders holding 10% or less (or less than 25% if four or fewer shareholders).

Line 12

Enter the names and addresses of all in-state and out-of-state cigars and smoking tobacco products suppliers from whom you purchase tobacco products.

Line 15

Fill in the appropriate circle corresponding to yes or no. If yes, include convictions in other states and countries. You may exclude information on traffic infractions not related to the transportation of tobacco products.

Certification and Signature

Form CT-CDL must be signed by an owner, partner, or corporate officer assuming responsibility for the validity of the information contained in the application. All entries must be complete in every aspect. Print out Certification and Signature page from online application. Initial and sign as directed. Attach Certification and Signature page to your online application.



How To Submit Form CT-CDL

Form CT-CDL must be filed online at mass.gov/masstaxconnect, including all required documents for Form CT-CHL, Checklist for Distributor License for Cigars and Smoking Tobacco, and Form CT-PQ, Personal Questionnaire. If you have any questions regarding these forms, call the Cigarette and Tobacco Excise Unit at 617-887-5090. Visit our website at mass.gov/dor/forms/cigarettes-and-tobacco to access tobacco related forms and instructions.

How to Apply for a Distributor License

Fill out Forms CT-CDL and CT-PQ online and provide all required documents as indicated on Form CT-CHL, Checklist for Distributor License for Cigars and Smoking Tobacco. Controlling persons other than the one filing Forms CT-CDL and CT-PQ online must e-mail Form CT-PQ and required documentation to cigar.distributors@dor.state.ma.us or mail to **Massachusetts Department of Revenue, Cigarette and Tobacco Excise Unit, PO Box 7004, Boston, MA 02204**.

