

Massachusetts Department of Revenue

Form CT-CHL

Checklist for Distributor License for Cigars and Smoking Tobacco

To prevent delays in processing your application, please use the following checklist to make sure you are including all required documentation with your completed application form. We cannot process your application unless you submit all necessary information.

- Complete Form CT-CDL, Application for Distributor License for Cigars and Smoking Tobacco, online at mass.gov/masstaxconnect.
- Complete Form CT-PQ, Personal Questionnaire, online at mass.gov/masstaxconnect, for each controlling person,* or you can mail the form and required documents separately if the controlling person desires confidentiality. Include the following items:
 1. Certified copies of proof of U.S. citizenship or eligibility to obtain U.S. employment.
 2. Photocopy of a driver's license or non-driver, government-issued photo identification card for each person required to file the questionnaire.
- If you are applying for a license as a wholesale dealer of tobacco products, you must include a copy of the lease or deed for the **separate and secure warehousing location(s)** listed on the application (that is, the principal place of business). When you enter into a lease, it must be for a minimum of two years. The facility must meet both the **separate and secure warehousing facility** requirements as follows:
 1. A **separate warehousing facility** for the purpose of receiving and distributing tobacco products and conducting business means a warehouse, storehouse, or other commercial building or buildings where tobacco products are received, stored, and distributed and where the dealer conducts day-to-day activities. The warehousing facility must be separate and distinct from any other person's facilities, and it does not include an enclosure within a larger facility or means of transportation (for example, a truck or van).
 2. The term **secure** is understood by its generally accepted definition for these purposes. A **secure warehousing facility** must hold its contents safe without fear that the contents are easily susceptible to theft.
- Submit a copy of the organizational documents (for example, partnership agreement, and certificate of incorporation) if the applicant is not a natural person.
- You must supply proof of workers' compensation insurance for your employees. If you do not intend to have employees other than corporate officers who own at least a 25% interest in the applicant corporation, you may seek an exemption from the requirement to be covered by a workers' compensation policy by filing Form 153, Affidavit of Exemption for Certain Corporate Officers, with the Department of Industrial Accidents, Office of Investigations. Only Massachusetts corporations are eligible to file Form 153. Form 153 requires a wet signature and must be mailed to the address listed in the instructions to the Form. To access Form 153 and the instructions, go to mass.gov/lwd/workers-compensation/forms/form-list-alphabetical/form-153.html. The Department of Industrial Accidents, Office of Investigations, typically processes the Form 153 within several business days and will send notification of approval or denial in the mail. If you do not submit Form 153 or if your Form 153 is rejected by the Office of Investigations, you will be required to have a valid Massachusetts workers' compensation policy in effect. For more information about Form 153, please call (617) 727-4900 ext. 7529.
- One natural-color photograph of yourself taken within 30 days of the filing of this application.
 - The photograph must have a white background; be unmounted; be printed on thin, glossy paper or submitted electronically in JPEG file format; and must not be retouched.
 - The picture should show a three-quarter frontal profile of the right side of your face, with your right ear visible and with your head bare (unless you are wearing a headdress as required by a religious order of which you are a member).
 - The picture should be no smaller than 2"x2", with the distance from the top of the head to just below the chin about 1¼".
 - Lightly write your Social Security number on the back of the photo with a pencil if not submitted electronically.
- If the applicant is purchasing an existing business, include copies of purchase contracts and all related documents.
- If you are not currently registered for sales tax, you may apply online. Applicants for a license as a wholesale dealer of tobacco products must have and maintain an active sales tax registration.
- If you are selling tobacco products at retail and are not in possession of a current "Retailer License for Sale of Cigarettes" (Form CT-3T) and/or "Retailer License for Sale of Cigars and Smoking Tobacco" (Form CT-3), you must log into MassTax-Connect, apply for appropriate licenses, register for appropriate tax types, and pay any applicable fees.
- Include any additional information necessary to complete the items on each form submitted. Reference the item number and form number on all attachments.

*For purposes of this form, controlling person means any person who is: 1. 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 2. 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 3. 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.

How to submit required documents

Controlling persons submitting Form CT-CDL and Form CT-PQ online must attach required documents during the online license application process. Controlling persons other than the one filing the Form CT-CDL and Form CT-PQ online must e-mail Form CT-PQ and required documents to cigar.distributors@dor.state.ma.us or mail required documents to **Massachusetts Department of Revenue, Cigarette and Tobacco Excise Unit, PO Box 7004, Boston, MA 02204**. If you have any questions regarding this checklist, contact the Cigarette and Tobacco Excise Unit at 617-887-5090.

DO NOT MAIL