



Massachusetts Department of Revenue  
**Form CTL**  
**Application for All Cigarette Licenses**  
 except retailer's license

**This form must be filed on or before June 1 of each year for new and renewal licenses.**

Fill in if: Application period (mm/yyyy)  
 New application  Renewal application

**Principal place of business**

Name of owner, partnership or other legal corporate name Federal Identification number Social Security number (if sole proprietor)

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Name of contact person Type of identification number (fill in one only)  
 Federal Identification number  Social Security number  Other

Address of principal place of business

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City/Town State Zip Phone number

**Name and address of location at which tobacco products will be sold**

Trade name Phone number

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Street address (do not use PO box)

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City/Town State Zip

**Type of organization.** Fill in one, and provide applicable information.

Corporate  Trust or association  Fiduciary  Partnership  LLC

Name of executive officer or partner Title Social Security number

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Subsidiary corporation

Name of parent corporation Federal Identification number

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Sole proprietor

Name of owner Social Security number

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Other \_\_\_\_\_

**Declaration**

**I hereby certify that the statements made herein have been examined by me and are, to the best of my knowledge and belief, true and correct and I agree to conform with the provisions of the Massachusetts General Laws, Ch. 62C and Ch. 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 pains and penalties of perjury.**

Signature of authorized officer Title Date

The signing of this application is evidence that you may be individually and personally responsible for any sums required to be paid to the Commonwealth, under MGL, Chapter 64C. Make check payable to Commonwealth of Massachusetts. Mail to: **Massachusetts Department of Revenue, Cigarette and Tobacco Excise Unit, PO Box 7004, Boston, MA 02204.**

**For DOR use only:** License number Decal number Title Date

STAPLE CHECK HERE



Name of owner, partnership or other legal corporate name

Federal Identification number

Social Security number (if sole proprietor)

**Type of business and respective fees**

Fill in all that apply, and complete columns A and B where applicable.

	a. Quantity	b. Fee subtotal
<input type="radio"/> <b>a</b> Manufacturer (\$250) .....		
<input type="radio"/> <b>b</b> Manufacturer branch (\$125) .....		
<input type="radio"/> <b>c</b> Stamper (no fee) .....		
<input type="radio"/> <b>d</b> Transportation company (\$50) .....		
<input type="radio"/> <b>e</b> Unclassified acquirer (\$250) .....		
<input type="radio"/> <b>f</b> Vending machine operator (\$150) .....		
<input type="radio"/> <b>g</b> Vending machine operator branch (\$75) .....		
<input type="radio"/> <b>h</b> Vending machine licenses (\$50 for each machine; complete and attach Form CTL-1). Must be renewed every even-numbered year .....		
<input type="radio"/> <b>i</b> Wholesaler (\$250). Must be filed with affidavits from three licensed manufacturers stating that they will supply cigarettes to the applicant, if licensed .....		
<input type="radio"/> <b>j</b> Wholesaler branch (\$125) .....		
<input type="radio"/> <b>k</b> Total. Add items a through j of col. b. ....		

Make check or money order payable to Commonwealth of Massachusetts.



Name of owner, partnership or other legal corporate name

Federal Identification number

Social Security number (if sole proprietor)

**Miscellaneous**

Provide name and address of all licensed parties other than the licensed retailers who purchase cigarettes from you. Attach additional list, if necessary.

Name	Street address	
City/Town	State	Zip
Name	Street address	
City/Town	State	Zip
Name	Street address	
City/Town	State	Zip

Provide information on licensed cigarette wholesaler(s) and/or manufacturer(s) from whom you will purchase cigarettes. Attach additional sheet, if necessary.

Name	Street address	
City/Town	State	Zip
Name	Street address	
City/Town	State	Zip

Fill in if any Massachusetts tax returns are due or any Massachusetts taxes are owed by your firm

Fill in if your cigarette license has ever been revoked in any jurisdiction

Fill in if you or any officer, director, partner or employee of the applicant has been convicted of or adjudicated, offered a plea, entered into a settlement, been charged with or investigated for any civil or criminal infraction or violation of any tax law or other pertinent law in any jurisdiction

If Yes, attach a statement and provide details, including (at a minimum) the offense(s)/infraction(s) charged, the date(s) of the offense(s)/infraction(s) and the ultimate disposition.

Quantity of retailers served

Fill in if cigarettes are sold at retail and wholesale at same location

**Cigarette stampers only**

Effective September 1, 2003 all purchases of cigarette stamps must be paid via electronic funds transfer. If you wish to pay with 30-day credit you must have on file a surety bond (Form Excises 2) and/or bonds or other negotiable obligations of the Commonwealth of Massachusetts or of the federal government.

Amount of credit applied for

**To all licensees**

If for any reason you cease to sell cigarettes during the license period, return your license so that DOR can maintain an accurate and current license file. Mark the license "Cancelled" with the date of cancellation.

It is your responsibility as a licensed retailer to abide by the provisions of Massachusetts General Laws, including Chapters 62C and 64C. Failure to adhere to these statutes may jeopardize your license. Of specific importance are the sections in Chapter 64C (sec. 12-21) that deal with cigarette minimum pricing.



## Form CTL Instructions

You must file Form CTL, Application for All Cigarette Licenses, if you need to obtain or renew any cigarette license except a retailer's license. You must file Form CTL on or before June 1 of each year if you wish to obtain or renew any license. If your application for a license is approved, you will generally receive your license within four weeks of filing date.

If you wish to obtain a retailer's license, you must file Form CT-RL, Application for Cigarette Retailer's License. Form CT-RL must be filed on or before September 1 of every even-numbered year.

**Federal Identification number or Social Security number.** Enter your Federal Identification number, or your Social Security number if you are a sole proprietor. If you are still waiting for your Federal Identification number, enter "applied for."

If you submit your Form CTL without your Federal Identification number, you should notify the Massachusetts Department of Revenue in writing as soon as you receive your number. Your letter should contain your name, address, Federal Identification number, cigarette license for which you registered, Massachusetts identification number (if you already have one), telephone number and the date you filed Form CTL. Enter the name and address of all licensed parties (other than licensed retailers) who purchase cigarettes from you. Attach additional sheets as needed.

**Principal place of business.** Enter the name of the business and street address (do not use a PO box) of the principal place of business, including the telephone number and fax number.

**Trade name and mailing address.** Complete this section only if your trade name or mailing address is different from the name and address you listed as your principal place of business. You may enter a PO box number in this area if you wish.

**Where to send license and tax forms.** Check applicable boxes.

**Type of business and respective fees.** Check all of the boxes that apply to your business. Then enter the appropriate amounts in the spaces provided.

**a. Manufacturer.** Check this box if you manufacture or produce cigarettes inside or outside the Commonwealth. Enter \$250 in column B.

**b. Manufacturer branch.** Check this box if you manufacture at more than one location. Enter in column A the quantity of manufacturer branch licenses you wish to obtain or renew, and enter in column B \$125 per branch location. You must list each branch location on Form CTL-2, Branch or Stamper Location List.

**c. Stamper.** Check this box if you affix cigarette adhesive stamps for the Massachusetts Department of Revenue. Also, enter "1" in column A. You must list each stamper location on Form CTL-2, Branch or Stamper Location List.

**d. Transportation company.** Check this box if you engage in the sale of cigarettes at retail on common carriers including cars, boats or vehicles used for the transportation or accommodation of passengers. Enter \$50 in column B.

**e. Unclassified acquirer.** Check this box if you:

- import or acquire cigarettes from anyone other than a licensed manufacturer, a licensed wholesaler or a licensed cigarette vending machine operator; and
- are not a transportation company or a purchaser at retail from a licensed retailer.

Enter \$250 in column B.

**f. Vending machine operator.** Check this box if you:

- are not a manufacturer or a wholesaler;
- operate one or more cigarette vending machines, at a location which you do not own or rent, for the sale of cigarettes at retail; and
- purchase cigarettes from a manufacturer or licensed wholesaler.

Enter \$150 in column B.

**g. Vending machine operator branch.** Check this box if you store cigarettes at more than one location to service cigarette vending machines. A branch location is any location where cigarettes are stored, even if a vending machine is also licensed at that location. Enter in column A the quantity of vending machine operator branch licenses you wish to obtain or renew, and enter \$75 per branch location in column B. You must list on Form CTL-2, Branch or Stamper Location List, the locations at which you store cigarettes to service cigarette vending machines.

**h. Vending machine licenses.** Check this box if you operate a cigarette vending machine at a location which you do not own or rent. Enter in column A the quantity of vending machine licenses you wish to obtain or renew, and enter \$50 per each vending machine license in column B. You must list each cigarette vending machine location on Form CTL-1, Cigarette Vending Machine Location List.

**Note:** Each cigarette vending machine must have a retail license. Licenses are issued for a two-year period beginning on October 1 of every even-numbered year. If you place new or additional cigarette vending machines on location during the two-year license period, you must apply for additional licenses for those machines.

**i. Wholesaler.** Check this box if you have secured affidavits from three licensed manufacturers (as defined in Massachusetts General Laws, Ch. 64C, sec. 1) stating that the manufacturer will supply you with cigarettes if you are granted a wholesaler license. Enter \$250 in column B.

**j. Wholesaler branch.** Check this box if a manufacturer is supplying you with cigarettes at more than one location. Enter in column A the number of wholesaler branch licenses you wish to obtain or renew, and enter \$125 per each branch location in column B. You must list each branch location on Form CTL-2, Branch or Stamper Location List.

**k. Total fees.** Enter in column B the total amount of money you owe for licenses. Add lines a through j of column B.

**Type of organization.** Check the appropriate box. If you checked "Other," attach a complete written explanation of your organizational type.



**Corporation, trust or fiduciary.** If you checked “Corporation” or “Partnership,” enter the names, titles and Social Security numbers of the corporate officers or partners in the two spaces provided. If you checked “Trust or association,” enter the names and Social Security numbers of two trustees or officers. If you checked “Fiduciary,” enter the name and Federal Identification number of the fiduciary. Attach a list of other partners or principal corporate officers if you cannot fit them all on the form.

**Subsidiary corporation.** If your organization is the subsidiary of another corporation, enter the name and Federal Identification number of the parent corporation.

**Sole proprietorship.** If your organization is a sole proprietorship, enter the name and Social Security number of the owner.

### Reason for application

- Check the first box if you started a new business.
- Check the second box if you are renewing your current license.
- Check the third box if you are the new owner of an existing business. **Note:** You must not operate under the cigarette license number of the prior owner. You must reapply, and a new license will be issued to you. Enter the previous owner’s name, address and license number on the line provided.
- Check the fourth box to record any organizational change. For example, if your organization has changed from a sole proprietorship to a corporation, you must reapply. You must cancel the original license and submit a new application for the new entity. Enter the previous organizational name, address and license number on the line provided.

### Miscellaneous

- Enter the name and address of all licensed cigarette wholesalers and or manufacturers from whom you purchase or will purchase cigarettes. Attach additional sheets as needed.
- Identify whether any Massachusetts tax returns or any Massachusetts taxes are owed by your firm by checking the appropriate box.
- Identify whether your cigarette license has ever been revoked in Massachusetts or in any other jurisdiction by checking the appropriate box. If your licensed has been revoked, please attach a statement providing further detail.
- The provisions of G.L. c. 62C, § 67 state as follows: “In the instance of an application for a license as a manufacturer, wholesaler, vending machine operator, unclassified acquirer, transportation company, retailer, cigar distributor or cigar retailer, as defined in chapter sixty-four C, the commissioner shall investigate the prior activities of the applicant. If the commissioner determines that said applicant has been convicted of any violation of the provisions of chapter sixty-four C or any other pertinent violation of law, he may deny the application ...” Identify whether you or any of your officers, directors, partners, or employees have engaged in any prior activities that resulted in a conviction, adjudication, plea, settlement, charge, or investigation related to any civil or criminal infraction or violation of any tax laws or other pertinent laws of Massachusetts or any other jurisdiction. Attach a statement providing additional detail if your answer is in the affirmative.
- Identify the quantity of retailers that you serve.

- Identify whether cigarettes are sold at retail and wholesale at the same location by checking the appropriate box.

### Cigarette stampers only

Effective September 1, 2003, all purchases of cigarette stamps must be paid via electronic funds transfer. If you wish to pay with 30-day credit you must have on file a surety bond, Form Excises 2, and/or bonds or other negotiable obligations of the Commonwealth of Massachusetts or of the United States. The stamper determines the amount of credit needed. Enter the amount of credit that you are applying for in the space provided.

### Cigarette wholesalers only

- a. Enter the minimum price you charge your retail customers for full-value cigarettes.
- b. Enter the minimum price you charge your retail customers for value brand cigarettes.
- c. Enter the number of retailers that you service.

List all cigarette vending machine operators and other wholesalers who purchase cigarettes from you. If necessary, attach an additional list.

Sign your name, and write the date you completed the application. If you do not sign this form, it will not be accepted for processing and will be sent back to you for signature. An officer of the business must sign this form.

Send a check or money order for the total (from item k, page 1), payable to Commonwealth of Massachusetts. Write your Federal Identification or Social Security number in the bottom left corner of the check or money order.

Mail your completed Form CTL and any necessary attachments, including payment (check or money order), to: **Massachusetts Department of Revenue, Cigarette and Tobacco Excise Unit, PO Box 7004, Boston, MA 02204.**

You must attach Form CTL-1, Cigarette Vending Machine Location List, to your Form CTL if you are applying for cigarette vending machine licenses.

Form CTL-1 requires you to list your name, address, and Federal Identification or Social Security number. You must also list the name and address of each location at which you operate a cigarette vending machine.

**Note:** The order in which you list your locations will be the order in which licenses are assigned to you.

You must attach Form CTL-2, Branch or Stamper Location List, to your Form CTL if you are registering as a manufacturer branch, a wholesaler branch, a vending machine operator branch, or more than one stamper location.

If you are listing a stamper location, enter “(S)” after the location.

Form CTL-2 requires you to list your name, address, and Federal Identification or Social Security number. You must also list the name and address of each branch or stamper location.

**Note:** The order in which you list your locations will be the order in which licenses are assigned to you.

If you have any questions about completing Form CTL, CTL-1 or CTL-2, call the Cigarette & Tobacco Excise Unit at (617) 887-5090.



Massachusetts Department of Revenue  
**Schedule A**  
**Cigarette Vending Machine Location List**

Street address	Federal Identification number	Social Security number
City/Town	State      Zip	Number of locations (from Form CTL, line 17h)

**Location of vending machine**

	Name	Street address	City/Town
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
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