



Massachusetts Department of Revenue  
Form ENDS-PQ  
Personal Questionnaire

Answer all questions; indicate "N/A" if not applicable. Failure to answer all questions will delay the processing of your application. Attach additional pages if more space is needed; clearly indicate to which question the answer applies.

1 Legal name of applicant Federal Employer Identification number E-mail address

2 Your name Social Security number Date of birth Home phone number

Home address

City/Town State Zip Years at this address

3 If less than 10 years at this address, list previous addresses covering the past 10 years:

Home address City/Town State Zip Dates at this address (MM/YY-MM/YY)

Home address City/Town State Zip Dates at this address (MM/YY-MM/YY)

Home address City/Town State Zip Dates at this address (MM/YY-MM/YY)

4a Title/position or relationship to applicant

4b Brief description of your role and authority within the applicant's business

4c Fill in for each authority you do or will have:

☐ Signing checks on business's bank account ☐ Signing business's tax returns ☐ Paying creditors ☐ Making final decisions on which bills are to be paid ☐ Conducting business's general financial affairs ☐ Filing tax returns or paying taxes ☐ Complying with any other tax law requirement ☐ Other:

5 Fill in if you have ever been known by any other name(s)

☐ If filled in, list each name (including maiden name), Social Security number and dates used:

6 Height	Weight	Gender <input type="radio"/> M <input type="radio"/> F	Eye color	Hair color	Married? <input type="radio"/> Yes <input type="radio"/> No	Country of birth	U.S. citizen? <input type="radio"/> Yes <input type="radio"/> No
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If not a U.S. citizen, state registration number or visa type

7 If married, complete the following:

Name of spouse (including maiden name) Social Security number of spouse Other names spouse has been known by

Home address of spouse (if different from current address listed above) State Zip Phone number of spouse

8 Your employment record covering the past 10 years.

Employer	City/Town	State	Occupation/job	Dates of employment (MM/YY-MM/YY)



Legal name of applicant

Federal Employer Identification number

**9** Hours per week you intend to spend on this business

Fill in if you will engage in any other business or occupation:

☐

If filled in enter total hours per week you intend to spend on other business or occupation.

**10** Fill in if you have ever owned or controlled (directly or indirectly) more than 10% of the voting stock of a business other than the applicant or have you ever been an officer, director, sole proprietor or partner of a business other than the applicant:☐ If filled in, complete below:

Name of other business

Federal Employer Identification number

Address

City/Town

State

Zip

**11** Fill in if you have any interest (direct or indirect, other than through ownership of publicly-traded securities) in any premises or business where tobacco products are manufactured, transported or sold: (Interest includes ownership, directorship, mortgage or liens on loans to, ownership of any real or personal property, or by any means employed by such company, including loans.)☐ If filled in, complete below:

Business name	Type of business	Date began (MM/YY)	Nature of interest	Date acquired (MM/YY)	City/Town	FEIN

**12a** Fill in if you have ever (other than indicated above) personally applied for or held in any jurisdiction a license or permit to purchase and/or sell tobacco products:☐**12b** Fill in if any business in which you were a controlling person (as defined below) has ever applied for or held in any jurisdiction a license or permit to purchase and/or sell tobacco products:☐**12c** If lines 12a or 12b are filled in complete 12c.

Name of applicant

Date of filing

Address of premises

City/Town

State

Zip

**13** Have you (and your spouse if married) filed both federal and Massachusetts state personal income tax returns for each of the past five calendar years?☐ Yes (complete below) ☐ No

Name on return

Social Security number

If No, state explanation for any year no return was filed. Include copy of federal return for each year federal return was filed when a Massachusetts return was not filed.

**14** Fill in if you or your spouse have a liability for a tax imposed by or pursuant to the authority of the Massachusetts tax law, that has been finally determined to be due but has not been paid in full:☐ If filled in, complete below:

Name of taxpayer	Type of tax	Amount due

**15** Fill in if you have ever been convicted (including a plea of guilty or no contest) of any felony or of any other crime or offense of any type (except for violations of vehicle or traffic laws):☐

If filled in, crime for which convicted

Date of conviction



Legal name of applicant

Federal Employer Identification number

**16** Fill in if there are any arrests, indictments or complaints (except for violations of vehicle or traffic laws) pending against you:

☐

If filled in, crime for which charged

Date charged

**17** Fill in if you or any entity in which you are or were a controlling person (as defined below) have filed a petition for bankruptcy, been adjudged bankrupt or made an assignment for the benefit of creditors within the past seven years:

☐

If filled in, state details.

**18** Indicate your contribution to the applicant.

	Amount or value	Source of funds. If a current bank or brokerage account, give account number. If a gift or loan, identify source. If proceeds from sale of assets, specify assets.	N/A
Cash			
Real estate			
Inventory			
Other			
Other			

Are you guaranteeing a loan as a cosigner or by pledging collateral? Check all that apply:

☐ Cosigner ☐ Collateral

Amount or value

Identify loan and describe collateral

☐ Cosigner ☐ Collateral

Amount or value

Identify loan and describe collateral

## Controlling person

For the purpose of this application "controlling person" means a 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 10% 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.



Legal name of applicant

Federal Identification number

## Privacy Act Notice

Under the authority of 42 USC § 405(c)(2)(C)(i), and MGL ch 62C, § 5, DOR has the right to require an individual to furnish his or her Social Security number on a state tax return. This information is mandatory. DOR uses Social Security numbers for taxpayer identification to assist in processing and keeping track of returns and in determining and collecting the proper amount of tax due. Under MGL ch 62C, § 40, the taxpayer's identifying number is required to process a refund of overpaid taxes. Although tax return information is generally confidential pursuant to MGL ch 62C, § 21, DOR may disclose return information to other taxing authorities and those entities specified in MGL ch 62C, §§ 21, 22 or 23, and as otherwise authorized by law.

## Certification and Signature

(Each and every business owner, partner, member, and other controlling person for the applicant listed on line 11a of Form ENDS-DL must complete and sign a Form ENDS-PQ, Personal Questionnaire. 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.)

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 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 MGL chs 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 \_\_\_\_\_.

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 all statements and/or representations made herein are true and correct and that if any change occurs prior to the receipt of the license, I will notify DOR by registered or certified mail 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. Please send in your completed Form ENDS-PQ, and any notices, to the Cigarette and Tobacco Excise Unit either by email at [ends.distributors@dor.state.ma.us](mailto:ends.distributors@dor.state.ma.us) or by mail to Massachusetts Department of Revenue, Cigarette and Tobacco Excise Unit, PO Box 7004, Boston, MA 02204.

Signature

Print name

Title

Date

# Form ENDS-PQ Instructions

## Who Must File This Form

A separate Form ENDS-PQ must be filed for each electronic nicotine delivery systems distributor.

## Controlling Person

For purposes of this form, the term controlling person shall mean 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.

You may submit Forms ENDS-PQ separately from the application for license if the controlling person desires confidentiality.

Read the instructions carefully. We cannot process your application for license until you submit all of the required attachments.

If you need more space for any line, attach additional pages, clearly indicating the question to which the answer applies.

### Line 1

Enter the exact legal name and federal employer identification number (FEIN) as listed on the application for license.

### Line 2

Enter your name, social security number, date of birth, telephone number, street address of current residence (PO box is not acceptable), and number of years at that address.

### Line 3

List all other addresses where you have lived during the past 10 years.

### Line 4(a)

Enter your title(s), if any, with the applicant listed in line 1.

### Line 4(c)

Check all boxes that identify your business authorities.

List any other duties that you have regarding your participation in significant business decisions, such as:

- supervising the preparation of tax returns and insuring remittance of tax;
- authority for management of business;
- knowledge and control over financial affairs;
- authority to pay or direct payment of creditors;
- responsibility for maintaining/managing business records;

- authority to deal with the applicant's tax accountant or tax counsel;
- authority to negotiate with DOR to sign any of the following: tax returns, consents extending periods of limitation, power of attorney, audit method agreements, and installment payment agreements;
- responsibility for handling business receipts;
- authority to negotiate loans, borrow money for business, or guarantee business loans;
- authority to hire or fire employees.

### Line 5

List any aliases or names (including maiden name) used or formerly used by the person listed in line 2.

### Line 6

Provide all required information for the person listed in line 2.

### Line 7

List name, address, telephone number and Social Security number of spouse, if married or separated.

### Line 8

Complete all required information regarding your present and previous employment for the past 10 years.

### Line 9

If you plan to take an active role in the operation of the applicant listed in line 1, provide a schedule of the hours that will be devoted to the operation of the business.

### Line 10

Fill in if you have ever owned or controlled (directly or indirectly) more than 10% of the voting stock of a business other than the applicant or have you ever been an officer, director, sole proprietor or partner of a business other than the applicant.

### Line 11

Fill in if you have any interest in any premises or business where tobacco products are manufactured, transported or sold.

### Line 12

If filled in, provide the name and address of applicant, date of filing, and disposition. If the application was refused, suspended, or revoked, provide a complete description of the events surrounding the refusal, suspension, revocation, or cancellation.

### Line 13

Check Yes only if you filed both a Massachusetts and federal personal income tax return for each of the past five years. If you check No, enclose a copy of your federal return for any year that you did not file a Massachusetts return. If you were not required to file either a Massachusetts or a federal personal income tax return, enclose an explanation of the reason that no return was due and how you supported yourself for the years you were not required to file.

### Line 15

Include crimes committed in Massachusetts and other states or countries. You may exclude traffic violations of the vehicle and traffic laws.

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**Line 16**

Include crimes pending in Massachusetts and other states or countries. You may exclude traffic violations of the vehicle and traffic laws.

**Line 17**

If filled in, provide details including: type of bankruptcy (Chapter 7, 11, 13, etc.), filing date, disposition (approved, dismissed, etc.), disposition date, and jurisdiction.

**Line 18**

Provide a listing of any assets that you have contributed or will be contributing to this business. List all items at current fair market value.

**Certification and Signature**

Form ENDS-PQ must be filed by all controlling persons of the applicant. If you are the controlling person submitting Form ENDS-DL, Application for Distributor License for Electronic Nicotine Delivery Systems, online you must also submit Form ENDS-PQ and attach required documents and Certification and Signature page online. Controlling persons other than the one filing Forms ENDS-DL and ENDS-PQ online must e-mail Form ENDS-PQ, required documents and Certification and Signature page to [ends.distributors@dor.state.ma.us](mailto:ends.distributors@dor.state.ma.us) or mail to **Massachusetts Department of Revenue, Cigarette and Tobacco Excise Unit, PO Box 7004, Boston, MA 02204**.

**Required Attachments**

- Proof of U.S. citizenship or eligibility to obtain employment in the United States. The proof must consist of original or certified copies of birth certificate, permanent resident's visa (green card), or valid work visa.
- Photocopy of a driver's license or non-driver government issued identification.
- 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 1 1/4".
  - ▶ Write your Social Security number lightly on the back of the photo with a pencil if not submitted electronically.

We cannot process your application for a license until you submit all required attachments.

**How to Submit Form ENDS-PQ**

Form ENDS-PQ must be filed by all controlling persons of the applicant. If you are the controlling person submitting Form ENDS-DL, Application for Distributor License for Electronic Nicotine Delivery Systems, online you must also submit Form ENDS-PQ and attach required documents and Certification and Signature page online. Controlling persons other than the one filing Forms ENDS-DL and ENDS-PQ online must e-mail Form ENDS-PQ, required documents and Certification and Signature page to [ends.distributors@dor.state.ma.us](mailto:ends.distributors@dor.state.ma.us) or mail to **Massachusetts Department of Revenue, Cigarette and Tobacco Excise Unit, PO Box 7004, Boston, MA 02204**.

If you have any questions regarding these instructions, please contact the Cigarette and Tobacco Excise Unit at 617-887-5090.

Visit our website at [mass.gov/dor/forms/cigarette-and-tobacco/](http://mass.gov/dor/forms/cigarette-and-tobacco/) to access certain tobacco-related forms and instructions.