



# Form SBP Application for Smoking Bar Permit

**Massachusetts**  
**Department of**  
**Revenue**

Legal name of applicant (smoking bar) Federal Identification or Social Security number

Mailing address City/Town State Zip

Telephone number Fax number E-mail address

Business name (if different from legal name) Name of person authorized to sign declaration below

Business address of smoking bar City/Town State Zip

City/town smoking bar permit or license number (enclose copy of permit or license; if pending, attach copy of application) City/Town

Massachusetts Department of Revenue license (check all that apply): ☐ Tobacco product manufacturer ☐ Wholesaler ☐ Vending machine operator  
☐ Unclassified acquirer ☐ Transportation company ☐ Retailer

Do you currently hold a license to sell tobacco products in the city or town in which the smoking bar is located? ☐ Yes ☐ No

Are you currently registered to remit the cigar excise and file Form Cigar-2? ☐ Yes ☐ No

A permit will not be issued if the applicant is delinquent in filing any required tax returns or has failed to pay any tax due.

The Applicant must attach a copy of either a recently issued Certificate of Good Standing, a Letter of Compliance, or a letter of request consistent with the requirements of Administrative Procedure 613.

The Commissioner requires that the Applicant maintain records adequate to verify revenues from the sale of tobacco products, food and beverages. The Commissioner may require the Applicant to provide such additional information as deemed necessary to verify information provided with the application in accordance with M.G.L. c. 270.

## For new businesses

I hereby certify that the applicant anticipates in good faith to generate revenues from the sale of tobacco products equal to or greater than fifty-one percent of the combined revenue generated by the sale of tobacco products, food and beverages. (Attach a business plan). If a permit is issued as a result of this application, it is contingent upon the initial quarterly declaration confirming the fifty-one percent requirement and submission of a Certificate of Good Standing after the first quarter of business. Signed under the pains and penalties of perjury.

Signature of owner or corporate officer Name (please print)

Title Date

## For all other applicants

I hereby certify that the Applicant had revenues generated from the sale of tobacco products that equaled or exceeded fifty-one percent of the combined revenue generated by the sale of tobacco products, food and beverages for the period indicated below (at least the current quarter, not to exceed four months). You must submit documentation indicating you are in compliance with the fifty-one percent requirement. Signed under the pains and penalties of perjury.

Signature of owner or corporate officer Name (please print)

Title Date

Beginning date Ending date

## For all applicants

I hereby certify that I agree to conform with the provisions of Massachusetts General Laws, Chapters 62C, 64C, 94E, 94F and 270 as amended, and with all rules and regulations made thereunder, and have complied with all applicable laws of the Commonwealth relating to taxes. Signed under the pains and penalties of perjury.

Signature of owner or corporate officer Name (please print)

Title Date

Mail to: **Massachusetts Department of Revenue, PO Box 7004, Boston, MA 02204.**