



# Instructions for Form DTF-716

## Application for Registration of Retail Dealers and Vending Machines for Sales of Cigarettes and Tobacco Products

If you were registered to sell cigarette or tobacco products in 2023, **do not use this form to renew your registration.** Complete and file Form DTF-719, *Renewal Application for Registration of Retail Dealers and Vending Machines for Sales of Cigarettes and Tobacco Products.*

### General information

Every **new** retail dealer of cigarettes or tobacco products in New York State, and every **new** owner or operator of vending machines through which cigarettes or tobacco products are sold, must complete and file Form DTF-716. This form should also be used if you have already registered for 2024 and wish to add new locations or additional vending machines.

We encourage you to apply for your Form DTF-720, *Retail Dealer Certificate of Registration for Cigarettes and Tobacco Products*, online at [www.tax.ny.gov/bus/ads/webdtf716.htm](http://www.tax.ny.gov/bus/ads/webdtf716.htm). Filing your application online is the fastest way to receive your certificate. The speed and accuracy of computers allow electronic applications to be processed faster than paper applications, greatly reducing the possibility of errors and delays.

**Note:** Every retail dealer is liable for the tobacco products tax on all tobacco products in their possession at any time, unless the tax has already been paid or assumed by a distributor appointed by the Tax Department. An invoice issued by a licensed tobacco products distributor or wholesale dealer is considered proof that the tobacco products tax has been paid. Invoices must be made available upon request of the Tax Department, and any failure to produce an invoice results in the retail dealer being liable for payment of the tax.

For purposes of this registration, a *retail dealer* is any person who sells cigarettes or tobacco products in New York State, or owner or operator of vending machines, other than a wholesale dealer. Licensed wholesale dealers that also sell cigarettes at retail are required to register to obtain Form DTF-720 for each of the retail locations where they sell cigarettes. Sales by a retail dealer may be made over the counter at a specific location, or from a cart, truck, stand, or other merchandising device (not including a vending machine). Separate registrations are required for each business location (for example, a dealer selling cigarettes at four counters or booths at a civic center or a fair would need four registrations, while a dealer selling cigarettes at a retail store and from a cart would need two registrations). Every retail dealer who commences selling cigarettes or tobacco products at retail through a new or different place of business, or who commences selling cigarettes or tobacco products through new or different vending machines, must file a new application for registration.

For purposes of this registration, an *owner or operator of a vending machine* is anyone who sells cigarettes or tobacco products through a vending machine. Each of these machines must be registered. If the owner is the operator, the owner registers the machines; otherwise, the operator registers them.

Vendors who sell cigarettes or tobacco products at both retail locations and through vending machines must apply for **both** the retail dealer registration **and** vending machine registration for each location and vending machine. Form DTF-720 must be publicly displayed in each place of business operated by the retail dealer and on each cart, truck, stand, or other merchandising device through which these items are sold. Form DTF-721, *Vending Machine Registration Certificate for Cigarettes and Tobacco Products*, must be conspicuously affixed to each registered vending machine.

**Note:** If you own, operate, or maintain one or more vending machines in, at, or on the premises owned or occupied by another person, you **must** possess a license as a wholesale dealer of cigarettes. You may obtain Form CG-100-V, *Application for License as a Wholesale Cigarette Dealer Who Only Operates Vending Machines*, and other forms required for proper registration on the Department's website. To order the application, or for inquiries regarding this application, see *Need help?*

Fees due for retail dealer registration or vending machine registration **must** be submitted with the application and are generally nonrefundable. Registrations are valid for a calendar year and must be renewed annually.

Vendors who are starting businesses, or requesting certificates for additional locations or machines, must file this application at least 30 days prior to the anticipated start date, and must receive the registration

certificates before beginning sales of cigarettes and tobacco products at the new locations or through the additional machines.

Any retail dealer or vending machine registrations applied for after January 1 will be valid only for the **balance** of the calendar year in which they were issued. Fees will not be prorated. These registrations are not assignable or transferable and must be immediately surrendered if the business ceases or does not commence. In this case, any vending machine certificates already issued and affixed must be destroyed. (Expired certificates do not have to be returned.)

Fees imposed by Tax Law section 480-a, which requires registration of cigarette retail dealers and vending machines, are administered under the provisions of the Sales and Use Tax Law. Thus, the sales and use tax provisions relating to personal liability and administration, penalties, and so on will apply.

### Specific instructions

**If you are a new applicant, or if you did not register as a sales tax vendor before starting a business, you must immediately register online on Form DTF-17, *Application to Register for a Sales Tax Certificate of Authority*.** If you continue to operate a business in New York State without registering, you will be subject to a penalty of up to \$10,000 and you will be unable to purchase cigarettes or tobacco products from your suppliers at wholesale prices or for purposes of resale. In addition, the Cigarette Tax Law provides that a retail dealer operating without proper registration is liable for a civil fine of at least \$5,000 but not more than \$25,000 for a first violation, and a civil fine of at least \$10,000 but not more than \$35,000 for a second or subsequent violation within three years. A vending machine owner or operator who is not properly registered is liable for a civil fine of at least \$750 but not more than \$2,000 for a first violation, and a civil fine of at least \$2,000 but not more than \$6,000 for a second or subsequent violation within three years.

In addition to being granted Form DTF-720 or Form DTF-721, you must register for sales tax and have a valid *Certificate of Authority* before buying or selling cigarettes or tobacco products. Visit our website (see *Need help?*) to learn how to register.

If you file one sales tax return for all business locations, you **must** file **only one** Form DTF-716 to register for all your locations. However, if your nine-character New York State sales tax identification number ends with an extra two-character suffix (01, 02, and so on), you **must** file a separate Form DTF-716 for each individual identification number and business location.

A valid certificate of registration must be on display at your place of business by January 1 of each year, or by the anticipated start date of your business if after January 1. We will not issue any new or additional certificates if you have not resolved all finally determined liabilities and filing discrepancies.

**Legal name of business** – Enter the exact legal name of the business you are registering. For a corporation, enter the name that appears on the *Certificate of Incorporation* filed with the New York State Department of State. For an unincorporated business, enter the name in which the business owns property or acquires debt. If the business entity is a partnership, use the partners' names. Enter the name of the individual owner of the business if you are registering as a sole proprietor.

**Sales tax vendor identification number** – Enter your New York State sales tax vendor identification number.

#### Item A

**Registered sales tax vendor** – Mark an **X** in this box if you are already registered to collect sales tax, and be sure to write in your sales tax vendor identification number in the box at the top of the form.

**Form DTF-17** – Mark an **X** in this box if you are not already registered for sales tax purposes, but have completed the online Form DTF-17 (see *Specific instructions*). Enter your confirmation number.

**Item B**

**New applicant** – Mark an **X** in this box if you are registering as a retail dealer or vending machine operator for the first time.

**Registering additional locations or vending machines** – Mark an **X** in this box only if you have already renewed your registration or registered as a new applicant and you require additional retail dealer or vending machine certificates. (Additional locations include additional carts, trucks, stands, or other merchandising devices.) You must include Form DTF-17-ATT, *Schedule of Business Locations For a Consolidated Filer*, when adding a location.

**Item C – How products are sold** – Mark an **X** in only the box or boxes that describe the type of registration for which you are applying. For example, **do not** mark the box *Retail locations* if you are selling only through merchandising devices or vending machines.

**Line 1** – Enter the date you began business in New York State. If you are not already a registered sales tax vendor and you are applying for that registration at the same time, indicate the date you began or will begin making taxable sales.

If you file one sales tax return for all business locations, you must indicate the date you began or will begin business at each additional location. Attach a separate sheet of paper and list this information for each additional location.

**Line 3** – Mark an **X** in the box if the business or any of its responsible persons has been convicted of a tax crime under Tax Law Article 37 within the last year.

**Line 4** – Mark an **X** in the box that most accurately describes your business organization.

A *governmental organization* is the United States of America or any of its agencies or instrumentalities, New York State or any of its agencies, instrumentalities, public corporations, or political subdivisions. This category includes political subdivisions of New York State such as a county, town, city, village, school district, or fire district.

**Part A – Affiliated person information**

For purposes of the cigarette and tobacco tax, persons are *affiliated persons* with respect to each other where:

- one of such persons has a direct or indirect ownership interest of more than five percent in the other; or
- a direct or indirect ownership interest of more than five percent is held in each of such persons by another person, or by a group of other persons that are affiliated persons with respect to each other.

To add an affiliated person (AP), enter the affiliated person name, taxpayer identification number (SSN/EIN), address, phone number, ownership percentage, effective date, and email. The effective date is the date for when the AP's ownership interest became more than five percent.

You must complete all lines in this section for anyone who is considered an AP of the business. If there are more than four AP's, photocopy Part A before completing; attach additional sheets as required.

**Part B – Certificates of registration for retail operations**

Operators of retail business locations, including carts, trucks, stands, or other merchandising devices, must list the business name and address of all locations being registered with this application. In general, the business address cannot be a residential address. For non-stationary operations (for example, trucks) list the address from which you operate your business. Do not include names or addresses of any locations that were listed on any previous application for this annual period.

**Column A** – Enter the trade name, doing business as (DBA) name, or assumed name if different from your legal name. For a corporation, fill in the name that appears on the *Certificate of Assumed Name* filed with the New York State Department of State. For an unincorporated business, use the name filed with the county clerk's office according to General Business Law section 130.

Transfer the Part B total from page 3, column C, *Total number of certificates of registration required*, to page 1, line 5, column A. If additional sheets are attached, add the total from these sheets to the column C total box **before** entering on line 5.

**Line 5** – Compute the amount due on line 5 by multiplying the amount in column A by the amount in column B and entering the result in column C.

**Part C – Vending machine registration certificates**

Vending machine owners or operators must list the business name and address where each vending machine is located and the serial number for each. If you have several vending machines at one location enter the address only once, but list the serial numbers of every machine at that location. Do not include any vending machine serial numbers that were listed on any previous application for this annual period.

Transfer the Part C total from page 3, column C, *Total number of vending machine registration certificates required*, to page 1, line 6, column A.

If additional sheets are attached, add the total from these sheets to the column C total box **before** entering on line 6.

**Line 6** – Compute the amount due on line 6 by multiplying the amount in column A by the amount in column B and entering the result in column C.

**Payment and mailing address**

Make your check or money order for the total amount due on line 7 payable in U.S. funds to: **New York State Sales Tax**. Write your sales tax vendor identification number, **Form DTF-716**, and the year for which you are registering on the front of your check or money order.

If your payment is returned by a bank, the Tax Department is allowed by law to charge a \$50 fee for nonpayment. However, if the payment is returned as a result of an error by the bank or department, the department will not charge the fee. If your payment is returned, we will send a separate bill for \$50 for each return or other tax document associated with the returned payment.

Mail your application and remittance to:

**NYS TAX DEPARTMENT  
PO BOX 15175  
ALBANY NY 12212-5175**

**Do not mail this application in the envelope with your sales tax return.**

If not using U.S. Mail, see Publication 55, *Designated Private Delivery Services*.

**Note:** New York's Youth Access Tobacco Control Laws prescribe (under Chapter 405 of the Laws of 2000) civil penalties for the sale of cigarettes or tobacco products to minors in violation of its provisions. Such penalties, under Article 13-F of the Public Health Law, include fines and the suspension or revocation of the registration of a retail dealer or vending machine. These laws are enforced by a local designated enforcement officer or the State Health Department.

Also, Public Health Law, Article 13-F, section 1399-gg prohibits the manufacture, distribution, or sale of packages containing fewer than 20 cigarettes in New York State, thereby eliminating 10 packs or single cigarettes (loosies).

For more information on these laws, contact your local health department enforcement officer or write or call the NYS Department of Health, Bureau of Community Environmental Health and Food Protection, Empire State Plaza-Corning Tower, Room 1395, Albany NY 12237, 518-402-7600.

**Need help?**



Visit our website at [www.tax.ny.gov](http://www.tax.ny.gov)

- get information and manage your taxes online
- check for new online services and features

**Telephone assistance**

Cigarette Tax Information Center: 518-485-7652  
To order forms and publications: 518-457-5431  
Text Telephone (TTY) or TDD equipment users: Dial 7-1-1 for the New York Relay Service

**Privacy notification**

New York State Law requires all government agencies that maintain a system of records to provide notification of the legal authority for any request for personal information, the principal purpose(s) for which the information is to be collected, and where it will be maintained. To view this information, visit our website, or, if you do not have Internet access, call and request Publication 54, *Privacy Notification*. See *Need help?* for the Web address and telephone number.