

# REG 2-CIG

## Application Cigarette / Tobacco Products Tax Registration

<b>CT Tax Registration Number</b>

### Instructions

1. Type or print all entries except "DECLARATION."
2. See back of this form for FEE INFORMATION - this application will not be processed without correct accompanying fees.
3. To register for Sales and Corporation Taxes use Form REG-1.
4. Cigarette licenses expire September 30 of each year.
5. Tobacco Product licenses expire June 30 of each year.
6. Each Cigarette Distributor must attach affidavits from three cigarette manufacturers stating intent to supply distributor if license is granted. Exempt from this requirement is a chain operator and any person purchasing a business of a licensed distributor. Contact the DRS Registration Unit at (860)297-5770.

**Important!**  
See reverse side

1. Reason for applying		<b>FOR DEPT. USE ONLY</b>	
<input type="checkbox"/> New application <input type="checkbox"/> Correction or replacement <input type="checkbox"/> Purchased going business of a licensed distributor <small>(Provide name &amp; reg. no. of previous owner on back of this form)</small>		<b>REC. AD.</b>	
2. Indicate type of business (If "Vending Machine Operator," fill out Schedule "A" on back.)			
<input type="checkbox"/> Manufacturer <input type="checkbox"/> Wholesaler <input type="checkbox"/> Retailer <input type="checkbox"/> Chain Operator <input type="checkbox"/> Vending Machine Operator <input type="checkbox"/> Importer <input type="checkbox"/> Storage Facility Operator <input type="checkbox"/> Tobacco Distributor			
3. Owner's, partner's, LLC or corporate name		Federal I.D. Number	
4. Trade or registered name (If different from Line 3 above)		Telephone number	
5. Physical location of business (P.O. Box # is not acceptable)		(ZIP plus 4)	
6. Mailing address of business (If different from Line 5 above)		(ZIP Plus 4)	
6a. Name and home address of owner, partner, LLC member or corporate officer		(ZIP Plus 4) Social Security Number	
6b. Name and home address of partner, LLC member or corporate officer		(ZIP Plus 4) Social Security Number	
6c. Name and home address of partner, LLC member or corporate officer		(ZIP Plus 4) Social Security Number	
7. Type of organization ("X" One - If "other," attach explanation)		8. Are you currently registered with the Dept. of Revenue Services?	
<input type="checkbox"/> Individual <input type="checkbox"/> Partnership <input type="checkbox"/> LLC <input type="checkbox"/> Corporation <input type="checkbox"/> Other		<input type="checkbox"/> No <input type="checkbox"/> Yes (The registration number is _____ )	
9. Do you intend to sell cigarettes over the counter as a dealer?		10. Do you intend to sell cigarettes through vending machines you own?	
<input type="checkbox"/> Yes <input type="checkbox"/> No		<input type="checkbox"/> Yes <input type="checkbox"/> No	
11. Number of cigarette vending machines you own and operate. (Excluding machines not in use)		12. Date you will start selling cigarettes or tobacco products	
(Fill out Schedule "A" on back listing each vending machine in use.)		Mo. Day Yr. / /	
13. Names and addresses of your distributors	Name Address		ZIP
	Name Address		ZIP
14. Do you intend to affix Connecticut cigarette tax stamps?		15. Address at which Connecticut tax stamps are to be affixed or cigarettes stored:	
<input type="checkbox"/> Yes <input type="checkbox"/> No			

**DECLARATION:** I declare under penalty of law that I have examined this application (including any accompanying schedules and statements) and, to the best of my knowledge and belief, it is true, complete, and correct. I agree to comply, and I attest that I have complied with, the provisions of Chapter 214 of the Connecticut General Statutes, including the prohibition against selling cigarettes below cost, placement of vending machines where accessible to minors, and with all rules and regulations made under Chapter 214, and have complied with all laws of the State of Connecticut related to cigarette taxes. I understand the penalty for willfully delivering a false application to DRS is a fine of not more than \$5,000, or imprisonment for not more than five years, or both.

By (Authorized signature)	Title	Date signed

<b>FOR DEPT. USE ONLY</b>	TAX	TRANS.	REGISTER DATE	NAICS	TYPE OF ORG	STATE	LEGAL DATE.	TOTAL REMITTED			
	00		/ /				/ /				
	TAX TYPE	TRANS.	REGISTER DATE	START DATE	BUS. TOWN	SOURCE	LIAB. CD.	FIL. CODE	STP. CD.		
	61		/ /	/ /							
	NO MACH.	CR. BOND DATE	CR. BOND AMT.	CMP. BOND DATE	CMP. BOND AMT.	PEN. REMITTANCE		TOTAL REMITTED			
		/ /		/ /							
	TAX TYPE	TRANS.	REGIST. DATE	START DATE	BUS. TOWN	SRCE.	FILING CODE	TYPE FIL.	NO MACH.	PEN. REMIT.	TOTAL REMITTED
	62		/ /	/ /							
	TAX TYPE	TRANS.	REGIST. DATE	START DATE	BUS. TOWN	SRCE.	FL. CD.	PEN. REMIT.		TOTAL REMITTED	
	63		/ /	/ /							
TAX TYPE	TRANS.	REGIST. DATE	START DATE	BUS. TOWN	SRCE.	LIAB.	FILING CODE	TYPE FIL.	MAIL	TOTAL REMITTED	
64		/ /	/ /								
TAX TYPE	TRANS.	REGIST. DATE	START DATE	BUS. TOWN	SRCE.	LIAB.	FIL. CODE	TYPE FILE	NO. MACH.	PEN. REMIT.	TOTAL REMITTED
		/ /	/ /								

Effective date:	Approved by:	Bond amount

**PREVIOUS OWNER(S) INFORMATION**

Name	Address	CT Tax Registration Number

**SCHEDULE A**

**Schedule of Vending Machine Locations (Attach list if necessary)**

Name of machine	Model number	Name and address of premises where machines are located

**SCHEDULE B**

**Schedule of Retail Store Locations of Chain Operators (Attach list if necessary)**

CT Tax Registration Number	Location

		Fee	Remitted	
<b>Fee Information</b>	Cigarette Dealer's License - retailer	\$25.00	\$	
	Cigarette Dealer's License - vending machine dealer (1 to 24 vending machines in use)	\$25.00	\$	
	Cigarette Distributor's License - vending machine operator (25 or more vending machines in use)	\$1,000.00	\$	
	Cigarette Distributor's License - wholesaler, importer, storage facility operator	\$1,000.00	\$	
	Cigarette Distributor Chain Operator	5 to 14 retail locations under same ownership	\$250.00	\$
		15 to 24 retail locations under same ownership	\$500.00	\$
		25 or more retail locations under same ownership	\$1,000.00	\$
	Penalty for failure to secure cigarette license	\$5 per day X _____ days	\$5 per day	\$
	Cigarette Manufacturer as defined in Conn. Gen. Stat. §4-28h(9)		\$5,000.00	\$
	Distributor of Tobacco Products		\$100.00	\$
Tobacco Products Unclassified Importer		\$0.00	\$	
Total Remitted (Make check or money order payable to: Commissioner of Revenue Services)			\$	

**DISTRIBUTOR**

**DEFINITIONS**

- Manufacturer** Any person in Connecticut engaged in the business of manufacturing cigarettes or any person who is a tobacco products manufacturer as defined in Conn. Gen. Stat. §4-28h(9)
- Wholesaler** Any person, other than a buying pool, who purchases cigarettes at wholesale from manufacturers or other distributors for sale to retailers and who maintains an established place of business which has facilities in which a substantial stock of cigarettes and related merchandise for resale can be kept at all times, and who sells at least 75% of such cigarettes to retailers who, at no time, shall own an interest in the business of the distributor as a partner, stockholder, or trustee.
- Chain Operator** Any person operating five or more retail stores in this state for the sale of cigarettes. NOTE: Chain operators must attach a list showing the physical location of all retail stores operated in Connecticut.
- Vending Machine Operator** Any person operating and servicing twenty-five or more cigarette vending machines in this state who buys the cigarettes at wholesale and sells them in vending machines. NOTE: Vending machine operators must attach a list giving the description and location of all vending machines owned and operated within Connecticut.
- Importer** Any person who imports into this state unstamped cigarettes, at least 75% of which are to be sold to others for resale.
- Storage Facility Op.** Any person operating storage facilities for unstamped cigarettes in this state.
- Tobacco Products** Manufacturer of tobacco products in Connecticut. Persons selling untaxed tobacco products, whether or not at retail, which are (A) purchased from manufacturers or distributors outside Connecticut or (B) imported into Connecticut.

**DEALER**

- Vending Machines** Any person operating and servicing twenty-four or less cigarette vending machines. NOTE: Vending machine dealers must attach a list giving the description and location of all vending machines owned and operated within Connecticut.
- Over-the-Counter** Any person selling cigarettes at a retail store, such as a grocery or drug store.