Use this form to register for all or any portion of the period from January 1, 2002, through December 31, 2002.

<table>
<thead>
<tr>
<th>Legal name of business</th>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>DBA/trade name</td>
<td></td>
</tr>
<tr>
<td>Mailing address: c/o (name)</td>
<td></td>
</tr>
<tr>
<td>Number and street</td>
<td></td>
</tr>
<tr>
<td>City, state, ZIP code</td>
<td></td>
</tr>
</tbody>
</table>

Read instructions on page 3 before completing this form.

You must be registered for New York State sales tax if you are selling cigarettes or tobacco products at retail.

Check the box that applies:  
- [ ] Registered sales tax vendor  
- [ ] DTF-17, Application for Registration as a Sales Tax Vendor, enclosed  
- [ ] New applicant  
- [ ] Registering additional locations or vending machines  

Check the boxes that describe how the cigarettes or tobacco products are sold at retail:  
- [ ] Retail locations  
- [ ] Carts, trucks, stands, etc.  
- [ ] Vending machines

1. Date you began business in New York State:  
2. Date you will begin selling cigarettes or other tobacco products at retail or through vending machines in New York State:  
3. Type of organization:  
   - [ ] Individual  
   - [ ] Trust  
   - [ ] Partnership  
   - [ ] Corporation  
   - [ ] Government  
   - [ ] Exempt organization  
   - [ ] Other (specify):  

<table>
<thead>
<tr>
<th>New York State</th>
<th>C</th>
<th>D</th>
<th>E</th>
<th>Code</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Number needed</td>
<td>Cost of each</td>
<td>Amount due</td>
<td></td>
</tr>
<tr>
<td>4 Certificates of registration (from Part A)</td>
<td></td>
<td>$100</td>
<td></td>
<td>7007</td>
</tr>
<tr>
<td>5 Vending machine registration stickers (from Part B)</td>
<td></td>
<td>$ 25</td>
<td></td>
<td>7008</td>
</tr>
<tr>
<td>6 Total amount due (add lines 4 and 5, column E)</td>
<td></td>
<td></td>
<td></td>
<td>$</td>
</tr>
</tbody>
</table>

— Attach check or money order for the amount on line 6, column E, payable to: New York State Sales Tax.  
— Write your sales tax identification number and DTF-716 on the front of your check or money order.  
— Mail your application in the enclosed envelope to: NYS TAX DEPARTMENT  
CIGARETTE/TOBACCO PRODUCTS REGISTRATION  
BUILDING 8  
W A HARRIMAN CAMPUS  
ALBANY NY 12227

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

<table>
<thead>
<tr>
<th>Signature of applicant</th>
<th>Telephone number</th>
<th>Date</th>
<th>Title</th>
</tr>
</thead>
</table>

For office use only
Part A - Certificates of registration for retail operations ($100 each)

In columns A and B, list the business name and address for each of your business locations registered for sales tax through which you are or will be making retail sales of cigarettes or tobacco products. In column C, indicate the date you began or will begin selling these products at each location. Attach additional sheets if needed.

<table>
<thead>
<tr>
<th>A</th>
<th>Business name</th>
<th>B</th>
<th>Business address</th>
<th>C</th>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td></td>
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<td>2</td>
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<td>6</td>
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<td>6</td>
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<td>6</td>
<td></td>
</tr>
</tbody>
</table>

Total number of certificates of registration required (enter this total on page 1, line 4, column C)  

Part B - Vending machine registration stickers ($25 each)

In columns A through C, enter the business name and address where each of your vending machines is located and its serial number. If you have several machines at one location, enter the address only once, but list the serial number of every machine at the location. Attach additional sheets if needed.

<table>
<thead>
<tr>
<th>A</th>
<th>Business name</th>
<th>B</th>
<th>Address where vending machine is located (report each machine separately)</th>
<th>C</th>
<th>Machine serial number</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td></td>
<td>1</td>
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<td>1</td>
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<td>6</td>
<td></td>
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<td>6</td>
<td></td>
</tr>
</tbody>
</table>

Total number of vending machine registration stickers required (enter this total on page 1, line 5, column C)  

Note: Vending machine registration stickers and certificates of registration for the period January 1, 2002, through December 31, 2002, will not be issued before December 1, 2001.
Instructions

If you were registered to sell cigarette or tobacco products in 2001, **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 or 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, *Application for Registration of Retail Dealers and Vending Machines for Sales of Cigarettes or Tobacco Products.* This form should also be used if you have already registered for 2002 and wish to add new locations or vending machines.

**Note:** Every retail dealer is liable for the tobacco products tax on all tobacco products in his 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, other than a wholesale dealer or owner/operator of vending machines. 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). A retail dealer must be registered at each location (for example, a dealer selling cigarettes at four counters or booths at a civic center or a fair would need four registrations).

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 through vending machines and at other locations must apply for both registrations (the retail dealer registration and the registration for each machine). The Form DTF-720, *Retail Dealer Certificate of Registration for Cigarettes and/or Tobacco Products,* 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. A Form DTF-721, *Vending Machine Registration Certificate for Cigarettes and Tobacco Products,* must be conspicuously affixed to each registered vending machine.

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

Vendors who are starting business or requesting certificates for additional locations after September 20, 2001, 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 location(s) or machines.

Vendors who are registering for the first time or registering additional locations or machines to be in operation December 1, 2001, through December 31, 2002, need only pay for the annual period beginning January 1, 2002. The 2002 certificates or stickers will be issued to include the December 1, 2001, through December 31, 2001, period. Valid vending machine registration stickers and Certificates of Registration for the annual period beginning January 1, 2002, will not be issued before December 1, 2001.

Any 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 business ceases or does not commence. In this case, any vending machine stickers already issued and affixed must be destroyed. (Expired certificates do not have to be returned.)

Consignment stickers are available after January 1 to any vending machine owner/operator who has 100 or more vending machines registered. For information, call (518) 457-1923.

Fees imposed by section 480-a of the Tax Law, 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, etc., will apply.

**Specific instructions**

If you are a new applicant, or if you did not register as a sales tax vendor before starting business, you **must** immediately file a Form DTF-17, *Application for Registration as a Sales Tax Vendor.* If you continue to operate a business in New York State without filing this form, 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.

You must file Form DTF-17 and have a valid certificate of authority before buying or selling cigarettes or tobacco products. See *Need help?* on page 4 if you need to request Form DTF-17.

If your sales tax identification number ends with a C or SC, you **must** file only one Form DTF-716 to register for all your locations. However, if your sales tax identification number ends with a two-character suffix (01, 02, S1, S2, etc.), **you must** file a separate Form DTF-716 for each individual identification number/business location.

The certificate for calendar year 2002 must be on display at your place of business by January 1, 2002, or the date your business began, if after January 1, 2002. We will not issue any new or additional certificates if the applicant has not resolved all finally determined liabilities and filing discrepancies.

**Important notice:** Substantial penalties may result from any misuse of these certificates. No vendor may sell cigarettes or tobacco products at retail unless the vendor is registered (1) for sales tax collection and (2) as a cigarette retail dealer. Anyone who owns, operates, or maintains cigarette or tobacco product vending machines located on premises either owned or occupied by someone else must also be licensed as a wholesale dealer, pursuant to Article 20 of the Tax Law.

**Legal name** – 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 partnership name. Enter the name of the individual owner of the business if you are registering as a sole proprietor.

**DBA/trade name** – 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 trade name certificate 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 section 130 of the General Business Law.

**Sales tax vendor identification number** – Enter your sales tax vendor identification number.

**Business telephone number** – Be sure to include your area code.

**Check boxes**

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

*DTF-17 enclosed:* Check this box if you are not already registered for sales tax collection, and enclose your completed Form DTF-17 to apply.
**New applicant**: Check this box if you are registering as a retail dealer or vending machine operator for the first time.

**Registering additional locations or vending machines**: Check this box only if you have already renewed your registration for 2002 or registered as a new applicant for 2002, and you require additional retail dealer or vending machine certificates. (Additional locations include additional carts, trucks, stands, or other merchandising devices.)

**How products are sold**: Check only the box or boxes that describe the type of registration for which you are applying. For example, do not check 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 registered as a sales tax vendor and you are applying for that registration at the same time, indicate the date you intend to begin making taxable sales.

If your sales tax identification number ends with a **C** or **SC**, and you are registering additional 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 2** — Enter the date you will begin selling cigarettes or tobacco products at retail or through vending machines in New York State.

**Line 3** — Place a check mark in the box that most accurately describes your business organization.

- governmental organization: A governmental organization is an entity formed by the federal government, New York State or any of its agencies, instrumentalities, public corporations, or political subdivisions.
- An exempt organization: This category includes political subdivisions of New York State such as a county, town, city, village, school district, or fire district.

**Parts A and B**

Complete page 2 before entering any information on page 1, lines 4, 5, and 6.

Operators of retail business locations including carts, trucks, stands, etc., must list the business name and address of all locations being registered with this application. 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.

Vending machine owners/operators - 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 A total from page 2, column C (certificates of registration required) to page 1, line 4, column C. If additional sheets are attached, add the total from these sheets to the column C total box before entering on line 4.

Transfer the Part B total from page 2, column C (total number of vending machine registration stickers required) to page 1, line 5, column C. If additional sheets are attached, add the total from these sheets to the column C total box before entering on line 5.

**Line 4** — Enter in column C the total from Part A, column C. Compute the amount due on line 4 by multiplying the amount in column C by the amount in column D and entering the result in column E.

**Line 5** — Enter in column C the total from Part B, column C. Compute the amount due on line 5 by multiplying the amount in column C by the amount in column D and entering the result in column E.

**Line 6** — Total amount due - add lines 4 and 5, column E.

Mail your application in the enclosed envelope with a check or money order payable to **New York State Sales Tax** for the total amount due on line 6, column E.

**Private delivery services**

If you choose, you may use a private delivery service, instead of the U.S. Postal Service, to file your application. However, if, at a later date, you need to establish the date you filed your application, you cannot use the date recorded by a private delivery service unless you used a delivery service that has been designated by the U.S. Secretary of the Treasury or the Commissioner of Taxation and Finance. If you have used a designated private delivery service and need to establish the date of delivery, contact that private delivery service for instructions on how to obtain written proof of the date of delivery.

The current designated private delivery services are:

1. **Airborne Express**: Overnight Air Service, Next Afternoon Service, Second Day Service
2. **DHL Worldwide Express**: DHL Same Day Service, DHL USA Overnight
3. **Federal Express**: Priority Overnight, Standard Overnight, 2 Day
4. **United Parcel Service**: UPS Next Day Air, UPS Next Day Air Saver, UPS 2nd Day Air, UPS 2nd Day Air A.M.

**Need help?**

- **Telephone assistance** is available from 8:30 a.m. to 4:25 p.m. (eastern time), Monday through Friday.
  - Business Tax information: 1 800 972-1233
  - Forms and publications: 1 800 462-8100
  - From outside the U.S. and outside Canada: (518) 485-6800
  - Fax-on-demand forms: 1 800 748-3676
- **Hearing and speech impaired** (telecommunications device for the deaf (TDD) callers only): 1 800 634-2110 (8:30 a.m. to 4:25 p.m., eastern time)
- **Internet access**: [www.tax.state.ny.us](http://www.tax.state.ny.us)

**Persons with disabilities**: In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, please call 1 800 225-5829.

If you need to write, address your letter to: NYS Tax Department, Taxpayer Assistance Bureau, W A Harriman Campus, Albany NY 12227.

**Privacy notification**

The right of the Commissioner of Taxation and Finance and the Department of Taxation and Finance to collect and maintain personal information, including mandatory disclosure of social security numbers in the manner required by tax regulations, instructions, and forms, is found in Articles 8 and 20 of the Tax Law; and 42 USC 405(c)(2)(C)(i).

The Tax Department uses this information primarily to determine and administer the tax on cigarettes and tobacco products under the Tax Law, and for any other purpose authorized by law.

Failure to provide the required information may subject you to civil or criminal penalties, or both, under the Tax Law.

This information is maintained by the Director of the Registration and Data Services Bureau, NYS Tax Department, Building 8 Room 338, W A Harriman Campus, Albany NY 12227; telephone 1 800 225-5829. From areas outside the U.S. and outside Canada, call (518) 485-6800.

For more information on this Act, contact your local health department or write: TOBACCO, PO BOX 200, ALBANY NY 12220.