

REG-1 Addendum A

Cigarette, Tobacco Products, and Electronic Cigarette Products Taxes

Entity name	Registration Confirmation # or CT Tax Registration #
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Instructions

1. If you are registering for any of the taxes listed below, this addendum must be submitted after filing **Form REG-1, Business Taxes Registration Application**. Form REG-1 must be filed online through the **Taxpayer Service Center (TSC)** at portal.ct.gov/TSC.
2. Enter either your Connecticut Tax Registration Number or your Registration Confirmation Number (if you have applied for but have not yet received your Connecticut Tax Registration Number) in the space provided above.
3. If you are applying for a cigarette distributor license and will be purchasing cigarettes to which Connecticut cigarette tax stamps are not affixed, you will be required to provide additional information. Contact the Department of Revenue Services (DRS) at **860-297-5770** during business hours.
4. If you will sell both taxed and untaxed tobacco products, you need only apply for the tobacco products distributor license.
5. See *Fee Information*, on Page 3. This application will not be processed without the correct accompanying fees.

Read the definitions below and check the box(es) next to the license you are applying for.

Part I: Cigarettes (Cigarette licenses expire September 30 of each year.)

Dealer

Over-the-counter retailer: Any person selling cigarettes or taxed tobacco products at a retail store.

Tobacco products means any product, regardless of form, that is made from or otherwise contains tobacco. Tobacco products do not include cigarettes, electronic nicotine delivery systems or vapor products.

Taxed tobacco products mean tobacco products purchased from persons licensed by DRS as tobacco products distributors. A list of persons licensed by DRS as tobacco products distributors is posted on the DRS website. These are tobacco products on which the Connecticut tobacco products tax has been paid.

Vending machine dealer: Any person operating and servicing 24 or less cigarette vending machines.

If you check the box for vending machine dealer, enter the number of vending machines you will own and operate. Exclude any vending machines in storage. Complete *Schedule A*, on Page 2.

Number of machines:	
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Distributor

Do you intend to purchase cigarettes to which you will affix Connecticut cigarette tax stamps? Yes No

Address where stamps will be affixed or cigarettes stored: _____

You are required to attach an affidavit from each of three recognized manufacturers of cigarettes stating the manufacturer's intent to supply cigarettes to you if you are licensed by DRS as a cigarette distributor, except as otherwise noted. The manufacturers listed in the Connecticut Tobacco Directory constitute the recognized manufacturers of cigarettes. If you are purchasing the business of a person licensed by DRS as a cigarette distributor, or if you are applying as a chain store operator, you are not required to attach the affidavits.

Wholesaler: Any person, other than a buying pool, who purchases cigarettes at wholesale from manufacturers or other distributors for sale to licensed dealers, 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 the cigarettes to retailers who at no time will own any interest in the business of the distributor as a partner, stockholder, or trustee.

Chain store distributor: Any person operating five or more retail stores in Connecticut for the sale of cigarettes (chain store operator) or any person franchising five or more retail stores in Connecticut for the sale of cigarettes (chain store franchisor) must complete *Schedule B*, on Page 2, or attach a list showing the name, physical location, and Connecticut Tax Registration Number of each retail store in Connecticut operated or franchised by the chain store distributor at which cigarettes are sold at retail. A chain store operator must be the person issued the sales tax permit and the cigarette dealer's license for each location listed by the chain store operator. A chain store franchisor will not be the person issued the sales tax permit and the cigarette dealer's license for each location listed by the chain store franchisor. Upon specific request by DRS, a chain store franchisor shall provide the franchise agreement with each franchisee.

Vending machine operator: Any person operating and servicing 25 or more cigarette vending machines in this state who buys the cigarettes at wholesale and sells them in vending machines.

If you check the box for vending machine operator, enter the number of vending machines you will own and operate. Exclude any vending machines in storage. Complete *Schedule A*, on Page 2.

Number of machines:	
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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 operator: Any person operating storage facilities for unstamped cigarettes in this state.

Manufacturer

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(11).

All Applicants

If you check **any** of the boxes in Part I, enter the date that you will start selling cigarettes: / /

mm / dd / yy yy yy

Part II: Tobacco Products Other Than Cigarettes (Tobacco products licenses expire June 30 of each year).

Tobacco products distributor:

1. Any person in Connecticut engaged in the business of manufacturing tobacco products;
2. Any person purchasing untaxed tobacco products at wholesale from manufacturers or other distributors for sale; or
3. Any person importing into this state untaxed tobacco products, at least 75% of which are to be sold.

Untaxed tobacco products mean tobacco products (as defined in Part I) purchased from persons not licensed by DRS as tobacco products distributors. These are tobacco products on which the Connecticut tobacco products tax has not been paid.

Unclassified importer: Any person, other than a tobacco products distributor, who imports, receives, or acquires untaxed tobacco products from outside this state for his or her personal use or consumption in this state.

If you check **any** of the boxes in Part II, **enter the date** that you will start manufacturing or purchasing untaxed tobacco products

Part III: Electronic Cigarette Products (Electronic nicotine delivery systems, liquid nicotine containers, vapor products, and electronic cigarette liquids that produce a vapor that includes nicotine).

Electronic cigarette wholesaler:

1. Any person engaged in the business of selling electronic cigarette products at wholesale in Connecticut;
2. Any person in this state who purchases electronic cigarette products at wholesale from a manufacturer; **or**
3. Any dealer, retailer, or other person that otherwise imports, or causes another person to import, untaxed electronic cigarette products into this state.

If you check the box in Part III, enter the date that you will start selling, purchasing, or importing electronic cigarette products

Schedule A: Description and Location of Vending Machines Attach list if necessary.

Schedule B: Retail Store Locations of Chain Store Distributors Attach list if necessary.

Tax Registration Number	Name and Complete Physical Address of Retail Store

Declaration for Cigarette Distributors Who Will Not Purchase Unstamped Cigarettes: In accordance with the provisions of Conn. Agencies Regs. § 12-293a(a)-1, the undersigned applicant for a cigarette distributor's license requests permission from DRS to be exempted from filing **Form CT-15, Monthly Tax Stamp and Cigarette Report, Resident Distributor**, or **Form CT-15a, Monthly Tax Stamp and Cigarette Report, Nonresident Distributor**, for a period corresponding with the license.

I attest: (a) I will not acquire unstamped cigarettes or cigarettes bearing tax stamps of other states in the conduct of my business; and (b) should I desire to acquire unstamped cigarettes or cigarettes bearing tax stamps of other states during the period this declaration is in effect, I know that I must immediately notify the Commissioner of Revenue Services and that any privileges granted to me by this declaration will become null and void and I will be required to file monthly distributor's reports.

Authorized signature

Title

Date

Declaration for All Taxpayers: 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 Chapters 214, 214a and 214b of the Connecticut General Statutes, including the prohibition against selling cigarettes below cost, placement of vending machines where accessible to persons under 21 years of age, and with all rules and regulations made under Chapters 214, 214a and 214b, and have complied with all laws of the State of Connecticut related to cigarette, tobacco products, and electronic cigarette products 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.

Authorized signature

Title

Date

Contact name

Email address

Telephone number

Fee Information (License fees are not prorated.)

		Fee	Remitted
Cigarette Dealer's License - retailer of cigarettes or taxed tobacco products		\$200.00	\$
Cigarette Dealer's License - vending machine dealer (1 to 24 vending machines)		\$200.00	\$
Cigarette Distributor's License - vending machine operator (25 or more vending machines)		\$1,250.00	\$
Cigarette Distributor's License - wholesaler, importer, storage facility operator		\$1,250.00	\$
Cigarette Distributor's License – chain store distributor	5 to 14 retail locations under same ownership or franchise	\$315.00	\$
	15 to 24 retail locations under same ownership or franchise	\$625.00	\$
	25 or more retail locations under same ownership or franchise	\$1,250.00	\$
Penalty for failure to secure cigarette license	\$50.00 per day X _____ days	\$50.00 per day	\$
Cigarette Manufacturer's License		\$5,250.00	\$
Tobacco Products Distributor's License		\$200.00	\$
Tobacco Products Unclassified Importer's License		\$0.00	\$
Electronic Cigarette Products Tax Registration Fee		\$0.00	\$
Total Remitted (Enter total amount due here and on Form REG-1, Section 13, Line b.)			\$