

<b>VERMONT</b>	<b>VERMONT WHOLESALE CIGARETTE AND TOBACCO DISTRIBUTOR LICENSE APPLICATION</b>	<b>FORM CT-5</b>
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**TYPE OR PRINT - Incomplete and/or illegible applications will be returned.**

Business/Entity Type (check one)			
<input type="checkbox"/> Sole Proprietor (Ind., Married Cpl. or Civil Union)	<input type="checkbox"/> Partnership	<input type="checkbox"/> S-Corporation	<input type="checkbox"/> C-Corporation
<input type="checkbox"/> Single Member LLC	<input type="checkbox"/> LLC	<input type="checkbox"/> Other _____	
Legal Name of Business		Trade Name or DBA	
Mailing Address		Business Address	
City, State, ZIP Code		City, State, ZIP Code	
Federal Employer ID Number ( <a href="https://sa1.www4.irs.gov/modiein/individual/index.jsp">https://sa1.www4.irs.gov/modiein/individual/index.jsp</a> )		Primary Contact Name (Last, First, Middle)	
Social Security Number ( <i>Sole Proprietor Only</i> )	Email Address	Fax Number	Telephone Number
Business Activity (check all applicable)			
<input type="checkbox"/> Manufacturer <input type="checkbox"/> Distributor <input type="checkbox"/> Retailer			

**Principal Owners - List if the applicant is a corporation, partnership or LLC (ownership of 10% or more).**

Principal Owner Name	Address	City	State	Zip Code
Principal Owner Name	Address	City	State	Zip Code
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Attach listing on separate piece of paper to include additional principal owners.

**Please answer the following questions:**

Has your business previously applied for a Vermont Wholesale Cigarette and Tobacco Distributor License?  Yes  No

Do you sell unstamped cigarettes or small cigars to businesses or customers outside of Vermont?  Yes  No

If "Yes" which states: \_\_\_\_\_

List addresses of all warehouses or storage facilities where Vermont stamped cigarettes handled by you are stored.

\_\_\_\_\_

\_\_\_\_\_

Will you be sending **samples** of unstamped cigarettes or small cigars to licensed Vermont Distributors?  Yes  No

Will you be affixing **tax stamps** to packages of cigarettes purchased for sale to retailers?  Yes  No

Will you be purchasing for sale any of the following products from out-of-state unlicensed suppliers:

Cigars, cigarillos, chewing tobacco, pipe tobacco, blunts and wraps, new smokeless tobacco, snus, orbs, "dry" snuff in pouches, or smokeless hard tobacco?  Yes  No

Snuff?  Yes  No

Roll-your-own tobacco?  Yes  No

Little cigars?  Yes  No

Other? \_\_\_\_\_  Yes  No

**If the products you are selling change it is your responsibility to notify the Vermont Department of Taxes in writing.**

**Applicant must sign this form.**

_____ Signature of Applicant	_____ Date
_____ Printed Name	_____ Date

**MAIL THIS APPLICATION TO: VERMONT DEPARTMENT OF TAXES, 133 STATE STREET, MONTPELIER, VT 05633-1401**

# Vermont Wholesale Cigarette and Tobacco Distributor License Application Instructions

**Business/Entity Type:** *Check the box for the type of business ownership.*

*Sole Proprietor* is a business owned by an individual, a married couple, or civil union partners. Married couples or civil union partners need to make a federal election to be treated as sole proprietors, the default status is a partnership. Please see the Federal Form 1040 Schedule C Instructions - <http://www.irs.gov/pub/irs-pdf/i1040sc.pdf>

*LLC* or Limited Liability Company is a relatively recent business organization form containing the elements of both a corporation and a partnership. This category includes Single Member LLC as well as L3C (Low-Profit Limited Liability Company).

*Partnership* includes all partnership forms. There is no separate category for general or limited partnership.

*S-Corporation* is a small business corporation taxed under subsection S of the Internal Revenue Code.

*C-Corporation* is a standard business corporation taxed under subsection C of the Internal Revenue Code.

**Owner:** For corporations or LLCs, enter the corporate name and not the owner of the corporation. If the business is a sole proprietor, list first and last name of owner.

**Social Security Number:** Sole proprietorship only. For married couples or civil union partner owners, use the Principal Owners section to provide the other individual's name and social security number.

**Business Name:** Enter the name the company uses to conduct business.

**Mailing Address:** Enter the mailing address of the business.

**Business Address:** Enter the address at which business is conducted.

**Federal Employer Identification Number (FEIN)** Employers, regardless of ownership type, must have an FEIN.

Apply for an FEIN at: <https://sa1.www4.irs.gov/modiein/individual/index.jsp>. If business is a sole proprietor and no number will be issued by the federal government, enter the social security number of the owner in the box below.

**Primary Contact Name:** Enter the name of the person who is responsible for completing cigarette and/or tobacco tax returns.

**E-Mail Address:** Enter the e-mail address of the primary contact person.

**Fax and Phone Number:** Enter the fax and phone number of the primary contact person.

**Principal Owners with Fiscal Responsibility:** List all owners of the business.

**Please answer all questions concerning your business activity and the products you sell.**

Please mail this application to:

Questions? Contact us by:

Vermont Department of Taxes  
133 State Street  
Montpelier, VT 05633-1401

Telephone: (802) 828-6839  
Email: [bustax@state.vt.us](mailto:bustax@state.vt.us)