

New Mexico Taxation and Revenue Department
**Application For Cigarette Distributor's
Or Manufacturer's License**

1) Primary Name of Business (Applicant)				FEIN			
				SSN			
<input type="checkbox"/> Corporation <input type="checkbox"/> S-Corporation or <input type="checkbox"/> Limited Liability Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Sole Proprietorship				NMBTIN			
				Physical address of principal place of business	City	State	ZIP Code
Mailing Address, if different	City	State	ZIP Code	Phone			
<input type="checkbox"/> If more space is needed in Section 2 or 3 below, check this box and attach an additional schedule(s).							
2) List ALL partners, members, officers or owners with >10% owned							
Name	Mailing Address	City	State	Zip Code	Phone		
3) List ALL business locations. For each location, indicate the type of license for which you are applying. Enter the first day of the license period for the license requested, and if renewing or replacing the license, the license number previously assigned.							
Business Name	Physical Address	City	State	Zip Code	Type of License: I/S O/S Mfr Dist Dist None	First day of license period	License number
					<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		
					<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		
					<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		
4) Answer ALL questions in this section. For each question, check only one answer.							
Yes No N/A							
Does applicant* have unfiled tax returns due with respect to cigarette tax or gross receipts tax?							
Or is the applicant* a delinquent taxpayer pursuant to Section 7-1-16 NMSA 1978? <input type="checkbox"/> <input type="checkbox"/>							
Has applicant* had a cigarette distributor's or manufacturer's license revoked by New Mexico or any other state in the past two years? <input type="checkbox"/> <input type="checkbox"/>							
Has applicant* been convicted of a crime related to contraband cigarettes, stolen cigarettes or counterfeit stamps? <input type="checkbox"/> <input type="checkbox"/>							
If applicant* is a manufacturer, is applicant a participating manufacturer as defined in section II(jj) of the master settlement agreement or in compliance with the provisions of Section 6-4-13 NMSA 1978, and the Tobacco Escrow Fund Act? <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>							
If applicant* is a manufacturer, is applicant in violation of 19 U.S.C. 1681a or manufacturing cigarettes that do not comply with the Federal Cigarette Labeling and Advertising Act? <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>							
*Important: "Applicant" includes a person or persons owning, directly or indirectly, in the aggregate, more than 10% of the ownership interest in the business holding or applying for a license pursuant to the Cigarette Tax Act. Mark the box(es) in Section 2, above, indicating the partners, members, officers or owners of the business who meet this description.							
Under penalty of perjury, I declare that I have examined this application and all attachments and to the best of my knowledge and belief it is true, correct and complete.							
Signature of applicant _____ Title _____ Date _____ Phone _____ or authorized agent							

Application For Cigarette Distributor's Or Manufacturer's License Payment Voucher

Complete the voucher indicating the total number of licenses requested and the total license fees due. Detach the payment voucher. Make your check or money order payable to the Taxation and Revenue Department.

Mail Form RPD-41310, any applicable schedules, the payment voucher and the payment to:

New Mexico Taxation and Revenue Department
Cigarette Tax Unit
PO Box 25123
Santa Fe, New Mexico 87504-5123

Please **cut on the dotted line** to detach the voucher and then submit it **with your payment** to the Department.
(CUT ON THE DOTTED LINE)

New Mexico Cigarette Distributor's or Manufacturer's License Payment Voucher

FEIN:
SSN:
NMBTIN:
NAME:
STREET/BOX:
CITY, STATE, ZIP:

1. Number of licenses requested.

2. License Fees - Multiply line 1 by \$100.00. Enter the total License Fees due.

1.		
	X \$100	.00
2.		.00
CIG		

Application For Cigarette Distributor's Or Manufacturer's License Payment Voucher

WHO MUST FILE THIS FORM:

Persons distributing or manufacturing cigarettes in New Mexico are required to be licensed by the New Mexico Taxation and Revenue Department. Each location where the applicant is distributing or manufacturing cigarettes must hold a license issued by the Department, and each license must be renewed on a yearly basis. You must pay a license fee of \$100 for each distributor's or manufacturer's license at the time of application. The license fee is imposed for every license issued or renewed. If your license is denied, license fees paid will be returned or reimbursed. Members of an Indian nation, tribe or pueblo who are operating as a distributor on the Indian nation, tribe or pueblo of which they are a member, are not required to obtain a license or pay the license fee.

Use Form RPD-41310, Application for New Mexico Cigarette Distributor's or Manufacturer's License, and a New Mexico Cigarette Distributor's or Manufacturer's License Payment Voucher to pay the license fee. You should receive your license 10 to 15 days after the Department's receipt of your application.

HOW TO COMPLETE THIS FORM:

Section 1. Enter the business name of the applicant and indicate whether a business is a corporation, partnership, sole proprietorship, S-corporation or limited liability corporation by placing an "X" in the appropriate box. Enter the applicant's Federal Employer Identification Number (FEIN) or the Social Security Number (SSN), and the New Mexico Business Tax Identification Number (NMBTIN). Enter the physical address and phone number of the applicant's principal place of business. Enter the mailing address, if the address to send the license to is different than the physical address listed in Section 1. If additional space is needed for sections 2 or 3, check the box and attach a schedule(s).

Section 2. You must list the name, address and phone number of ALL partners, members, officers or owners of the applicant's business. For Section 4 questions, "applicant" includes persons owning, directly or indirectly, in the aggregate, more than 10% of the ownership interest in the business holding or applying for a license pursuant to the Cigarette Tax Act. Mark the box(es) in Section 2, next to the name of all partners, members, officers or owners who meet this description.

Section 3. List every location where the applicant's business is conducted. Include the location's physical address and business name, if different from the applicant's business name. If requesting a license for any of the business locations listed in Section 3, indicate the type of license applied for (see Types of Licenses in these instructions) and identify the licensing period for this application by entering the first day of the license period. The license period is the 12-month period beginning with the first day of the date the license is

issued. If no license is required, or a license has already been obtained through a previous application, mark "None", and do not indicate the first day of a licensing period. If no box is marked, or the first day of the licensing period is not indicated, your application will be incomplete and no license will be issued. For each business location, also enter the license number if a Distributor's or Manufacturer's License has been previously issued by the Department. If the business location is applying for a Distributor's and a Manufacturer's License, enter the business location twice.

Note: An application for a Cigarette Distributor's or Manufacturer's License may not be submitted more than 4 weeks prior to the beginning of the license period. A complete Form RPD-41310, Application for Cigarette Distributor's or Manufacturer's License, must be received by the Department in sufficient time for the license to be issued and returned (at least ten working days) prior to the first day of the license period. The license period will be adjusted by the Department if the Department has not received the application timely.

Types of Licenses. You must mark the appropriate box to indicate the type of license requested.

Mfr Manufacturer's License

I/S Dist Distributor's License for a distributor location inside New Mexico.

O/S Dist Distributor's License for a distributor location outside New Mexico, requesting a license to affix stamps outside New Mexico.

None No license is requested for this location.

An applicant may be issued a Manufacturer's License and a Distributor's License, and more than one license may be requested for a location if the business is engaging in both manufacturing and distribution activities at that location.

Section 4. You must answer all questions in this section. Answer yes, no or not applicable (N/A) by placing an "X" in the appropriate box. When answering the questions in Section 4, you must answer the questions for the business and for all partners, members, officers or owners who own directly or indirectly, in the aggregate, more than 10% of the ownership interest in the business holding or applying for a Distributor's or Manufacturer's License.

Sign and date Form RPD-41310, Application for Cigarette Distributor's or Manufacturer's License.

NEW MEXICO CIGARETTE DISTRIBUTOR'S OR MANUFACTURER'S LICENSE PAYMENT VOUCHER. Complete the attached payment voucher indicating the total number of licenses requested and the total license fees due. Detach the payment voucher. Make your check or money order payable to the Taxation and Revenue Department. Mail Form RPD-41310, any applicable schedules, the payment voucher and

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the payment to:

New Mexico Taxation and Revenue Department
Cigarette Tax Unit
PO Box 25123
Santa Fe, New Mexico 87504-5123

IMPORTANT DEFINITIONS:

"Distributor" means a person licensed pursuant to the Cigarette Tax Act to sell or distribute cigarettes in New Mexico.

"Distributor" does not include:

- a retailer;
- a cigarette manufacturer, export warehouse proprietor or importer with a valid permit pursuant to 26 U.S.C. 5713, if that person sells cigarettes in New Mexico only to distributors who hold valid licenses under the laws of a state or sells to an export warehouse proprietor or to another manufacturer; or
- a common or contract carrier transporting cigarettes pursuant to a bill of lading or freight bill, or a person who ships cigarettes through the state by a common or contract carrier pursuant to a bill of lading or freight bill.

"Manufacturer" means a person who manufactures, fabricates, assembles, processes or labels a cigarette or imports from outside the United States, directly or indirectly, a finished cigarette for sale or distribution in the United States.

"Applicant" includes a person or persons owning, directly or indirectly, in the aggregate, more than ten percent of the ownership interest in the business holding or applying for a license pursuant to the Cigarette Tax Act.

In addition to a civil or criminal penalty provided by law, upon finding that a licensee has violated a provision of the Cigarette Tax Act or the Tobacco Escrow Fund Act, or a rule adopted pursuant to either act, the Department may revoke or suspend the license or licenses of the licensee.

A person licensed to distribute cigarettes is authorized to:

- receive unstamped packages of cigarettes from a manufacturer or a distributor;
- purchase tax stamps and receive tax-exempt stamps from the Department;
- affix tax stamps or tax-exempt stamps to unstamped packages of cigarettes;
- sell stamped packages of cigarettes to a retailer for resale, and
- sell unstamped packages of cigarettes to a person licensed to distribute cigarettes outside of New Mexico or to a distributor.

Note: Only a distributor with a valid distributor's license issued by the Department pursuant to the Cigarette Tax Act may purchase or obtain unaffixed tax-exempt stamps or tax stamps. A distributor may not sell or provide unaffixed stamps to another distributor, manufacturer, export warehouse proprietor or importer with a valid permit pursuant to 26 U.S.C. 5710 or any other person.

A person licensed to manufacture cigarettes in New Mexico is authorized to:

- manufacture, produce and package cigarettes;
- receive imported cigarettes;
- sell unstamped cigarettes to a distributor, or another manufacturer or an export warehouse proprietor; and
- sell unstamped cigarettes outside of New Mexico.

A retailer of cigarettes is not required to obtain a license, but must:

- be registered for a NMBTIN;
- only obtain cigarettes for resale from a distributor;
- only obtain stamped cigarettes;
- not sell cigarettes at wholesale or for resale unless the retailer is also a distributor; and
- comply with the provisions of the Cigarette Tax Act or any law or rule that applies to retailers of cigarettes.