

# Application for Cigarette, Tobacco, and Vapor Products Permits

Read instructions before completing this form.

Permit Requested (select all that apply)			
Cigarettes	Tobacco/Vapor Products	Fees	
<input type="checkbox"/> Manufacturer <input type="checkbox"/> First Importer of Record <input type="checkbox"/> Distributor <input type="checkbox"/> Jobber <input type="checkbox"/> Warehouse <input type="checkbox"/> Vending Machine Operator <input type="checkbox"/> Multiple Retailer <input type="checkbox"/> Direct Marketer	<input type="checkbox"/> Manufacturer <input type="checkbox"/> First Importer of Record <input type="checkbox"/> Distributor <input type="checkbox"/> Subjobber <input type="checkbox"/> Cigar/Pipe Tobacco Remote Retail Seller <input type="checkbox"/> Warehouse	BTR Fee	\$
		BTR Fees are either \$20 or \$0. <i>See instructions for details.</i>	
		Security	\$
		Security can be submitted by check, cash, or security bond. <i>Do not mail cash.</i>	
		<b>Total Fees</b>	<b>\$</b>

Part A: Business Information			
1. Legal Business Name			
2. Business Trade Name or DBA		3. FEIN or SSN	
4. Business Type ( <i>check one</i> ) <input type="checkbox"/> Sole Proprietor <input type="checkbox"/> Partnership <input type="checkbox"/> Limited Liability Company <input type="checkbox"/> Corporation <input type="checkbox"/> Nonprofit Organization			
5. If Limited Liability Company (LLC) with single member, enter owner's information:		5a. Legal Name	5b. FEIN or SSN
6. Wisconsin Seller's Permit Number (if applicable)			
7. State of Organization	8. Date of Organization	9. Wisconsin DFI Registration Number	10. Business Activity Code (NAICS)
11. Federal Permit Type (if applicable)		12. Federal Permit Number (if applicable)	
13. Premises Address			
14. City		15. State	16. Zip Code
17. County	18. Governing Municipality: <input type="checkbox"/> City <input type="checkbox"/> Town <input type="checkbox"/> Village of: _____		19. Premises Phone
20. Premises Email		21. Website	
22. Mailing Address (if different from premises address)			
23. City		24. State	25. Zip Code
26. Premises Description - Describe the building or buildings and any outside areas where cigarettes, tobacco products, or vapor products are produced, sold, stored, and related records are kept. Describe all rooms within the building, including living quarters. Authorized activities and storage of records may occur only on the premises described in this application. Attach a map or diagram and additional sheets if necessary.			
27. Do you rent or own the premises? (If renting, complete boxes 28-30) <input type="checkbox"/> Rent <input type="checkbox"/> Own			
28. Landlord Name	29. Landlord Phone	30. Landlord Email	

**Part B: Criminal History Questions**

1. Has the business (sole proprietorship, partnership, limited liability company, or corporation) been convicted of violating federal or state laws or local ordinances? Exclude traffic offenses . . . . .  Yes  No  
 If yes, describe the nature of the violation. Attach additional sheets if necessary.

Law/Ordinance Violated	Location	Trial Date
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Penalty Imposed	Was sentence completed? . . . . . <input type="checkbox"/> Yes <input type="checkbox"/> No
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Law/Ordinance Violated	Location	Trial Date
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Penalty Imposed	Was sentence completed? . . . . . <input type="checkbox"/> Yes <input type="checkbox"/> No
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2. Are charges for any offense pending against the business? Exclude traffic offenses. . . . .  Yes  No  
 If yes, describe the nature and status of the pending charges in the space below. Attach additional sheets if necessary.

**Part C: Persons Affiliated With Business**

1. Is the applicant business owned by another business entity? . . . . .  Yes  No  
 If yes, provide the name(s) and FEIN(s) of the business entity owners below. Attach additional sheets if necessary.

Legal Name of Business Entity	Business Entity FEIN
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2. List the name, title and phone number below for each individual or entity holding the following positions in the applicant business listed in Part A, Question 1. Form CTV-101, *Individual Questionnaire*, must be submitted with this application for each individual listed below. Attach additional sheets if necessary.

- **Sole proprietor:** individual's name
- **Partnership:** all partners
- **Limited liability company:** all members, managers, and agent
- **Corporation and nonprofit organization:** all officers, directors, and agent

Last Name or Entity Name	First Name	Title	Phone

**Part D: Questions**

1. Will you warehouse the cigarettes, tobacco, or vapor products at the location identified in Part A? . . . . .  Yes  No  
 If no, provide the address of the warehouse location

Address		
City	State	Zip Code

**Part D: Questions (Cont.)**

2. List your cigarette, tobacco, or vapor products suppliers below. Attach additional sheets if necessary.

Name	Wisconsin Permit #	
Address		
City	State	Zip Code
Name	Wisconsin Permit #	
Address		
City	State	Zip Code
Name	Wisconsin Permit #	
Address		
City	State	Zip Code

**Part E: Cigarette Applicants Only Questions**

1. Will you purchase **only** Wisconsin stamped cigarettes? .....  Yes  No  
If yes, skip to question 8.

2. Will you purchase other states' stamped cigarettes? .....  Yes  No

3. Will you warehouse other states' stamped cigarettes at the Wisconsin Permit location? .....  Yes  No  
If no, please explain in the space below.

4. Will you purchase unstamped (no stamp affixed) cigarettes directly from a manufacturer (including first importer of the cigarettes into the U.S.) for sale into Wisconsin? .....  Yes  No  
If no, skip to question 8.

5. List the manufacturers and importers that you will buy unstamped cigarettes from and attach the letters of Direct Buy to this application. Attach additional sheets if necessary .....  Yes  No

Name		
Address		
City	State	Zip Code
Name		
Address		
City	State	Zip Code
6. Do you own or lease automated stamp application equipment? ..... <input type="checkbox"/> Yes <input type="checkbox"/> No If yes provide information about the equipment below. If no, skip to question 7.		
Machine Manufacturer	Model No.	

**Part E: Cigarette Applicants Only Questions (Cont.)**

7. Explain how stamps will be affixed.

8. Do you hold or have you held within the last three years a cigarette stamping permit with any other state(s)? . . .  Yes  No  
If yes, provide information about those permits below.

State	Permit No.	Status <input type="checkbox"/> Active <input type="checkbox"/> Inactive	State	Permit No.	Status <input type="checkbox"/> Active <input type="checkbox"/> Inactive
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**Part F: Tobacco or Vapor Products Applicants Only Questions**

1. Will you purchase tobacco/vapor products from inside Wisconsin, outside Wisconsin or outside the U.S.? Check all that apply.

Inside Wisconsin                       Outside Wisconsin                       Outside of the U.S.

2. Describe the products the applicant business intends to sell. See instructions for examples.

**Part G: Contact Person**

Enter the person's information below for whom the department should contact with questions about this application.

Last Name		First Name
Phone	Email	

**Caution:** Your application is not complete until you have completed and attached the following: Form CTV-101 for all persons identified in Part C, Question 2; a sample invoice, Letters of Direct Buy, and Security if applicable.

**Part H: Attestation**

One of the following must sign and attest to this application:

- sole proprietor            • one general partner of a partnership            • one corporate officer            • one member of an LLC

**I understand and agree to the following:**

- Cigarettes and roll-your-own tobacco products may only be sold in Wisconsin if they are listed on the Wisconsin Directory of Certified Tobacco Manufacturers and Brands.
- Electronic vaping devices may only be sold in Wisconsin if they are compliant with s. 995.15, Wis. Stats, by being listed on the Wisconsin Electronic Vaping Device Directory. Selling devices not on the directory on or after September 1, 2025 could subject me to penalties, forfeiture, confiscation, or revocation of my permit.
- The federal age for consumers to purchase cigarettes, tobacco products, and nicotine products is 21 years old.
- I will operate this business according to state and federal law and local ordinance.

I understand that lack of access to any portion of a premises during inspection will be deemed a refusal to allow inspection. Such refusal is a misdemeanor and grounds for revocation of this permit. I understand that any permit issued contrary to Wis. Stats. Chapter 139 shall be void under penalty of state law. I further understand that I may be prosecuted for submitting false statements and affidavits in connection with this application, and that any person who knowingly provides materially false information on this application may be required to forfeit not more than \$1,000 if convicted.

Last Name		First Name		M.I.
Title	Email		Phone	
Signature			Date	

# Form CTV-200 Instructions

## *Application for Cigarette, Tobacco, and Vapor Products Permits*

### **Who must apply for a cigarette, tobacco, and vapor products permit?**

Anyone that manufactures, distributes, sells, warehouses, or solicits orders of cigarettes, tobacco or vapor products for sale in Wisconsin. Each premises that meets these criteria must have a separate permit. See [Publication 304, Cigarette, Tobacco, and Vapor Products Tax and Regulatory Information](#), for more information on each type of permit.

### **What are the qualifications for a cigarette, tobacco, and vapor products permit?**

To hold a permit, persons must hold a valid Business Tax Registration (BTR) and not have a disqualifying criminal record. See Permit Predetermination Common Questions for a list of offenses that may disqualify you from holding a cigarette, tobacco, and vapor products permit.

### **Specific Instructions**

#### *Permit Requested and Fees*

Select the permit(s) you would like to apply for. A separate permit is required for each place of business. You may use one application to apply for multiple permits at the same location.

- Cigarette Multiple Retailers must also submit Form [CT-125, Retail Cigarette Locations](#), with this application. In addition, you must hold a retail license issued by a Wisconsin city, village, or town and a seller's permit for collection of sales tax for each location identified in Form CTV-125 or you will not be eligible to hold this permit.
- Cigarette Vending Machine Operators must also submit Form [CT-124, Cigarette Vending Machine Locations](#), with this application. In addition, you must hold a retail license issued by a Wisconsin city, village, or town and a seller's permit for collection of sales tax for each of the location identified in Form CTV-124 or you will not be eligible to hold this permit.

**BTR Fee:** If you hold a business tax registration (BTR) with the department, you do not have to include a BTR fee. In the BTR fee line, write "0." If you do not hold a BTR with the department, you may register for one with this application. Include \$20 with your application and write "20" in the BTR fee line.

**Security:** Cigarette and Tobacco or Vapor Products Distributors must remit security with this application. Security can be submitted by check, cash, or surety bond. Do not mail cash; hand deliver it to the department's Madison address listed in the "Assistance" section of these instructions. Attach Form [A-133, Surety Bond](#), to this application if posting a bond as security. Original bond documents must be submitted. Copies are not accepted.

Cigarette Distributors are required to post a minimum security of \$10,000 plus an amount equal to three times their estimated monthly tax stamp purchases in security.

Tobacco and Vapor Products Distributors are required to post \$3,000 security.

#### *Part A: Business Information*

- **Box 1:** Enter the legal business name, or individual name if a sole proprietor. If the business is a single-member limited liability company (LLC), enter the LLC's legal name in Box 1, check Limited Liability Company in Box 4, and enter the single member's name and identification number in Box 5.
- **Box 2:** Enter the trade name or "doing business as" name, if different than the name in box 1.
- **Box 3:** Enter Federal Employer Identification Number (FEIN) of the legal entity or Social Security Number if the sole proprietor.
- **Box 4:** Check the business type to indicate how the business is legally organized.
- **Box 5:** If the business identified in box 1 is a limited liability company with a single member, provide the owner's Legal Name and FEIN or SSN in boxes 5a and 5b. By law, the permit must be issued to owner of a single-member limited liability company that is disregarded as a separate entity from its owner for tax purposes.
- **Box 6:** Seller's permits are required for the collection of sales tax on retail sales in Wisconsin. Seller's permits begin with the digits "456." For questions about obtaining a seller's permit, see [Seller's Permit Common Questions](#).
- **Boxes 7-8:** Provide the state and date of organization of the legal entity identified in box 1.
- **Box 9:** Provide the Wisconsin Department of Financial Institutions (DFI) registration number. This number is assigned to a legal entity when it is registered with DFI. It can be located using the Department of Financial Institution's [Corporate Records Search](#).

- Box 10: Enter the business activity code based on the primary activities of the applicant business. Search for a code that best describes the business using the [North American Industry Classification System \(NAICS\) resources page](#) provided by the U.S. Census Bureau.
  - Box 11: If this business holds a federal excise tax permit for cigarettes, tobacco, or vapor products, list the type of permit.
  - Box 12: Enter Federal Permit Number, if applicable.
  - Boxes 13-21: All requests for “premises” information are requests for the physical location of the business and contact information to reach the business during open hours.
  - Boxes 22-25: Provide the mailing address for the business, if different from the premises address in boxes 13-16.
  - Box 26: Describe the premises in detail. Attach a map or diagram.
- Example:** The premises is located at 1234 Main St., Realtown, WI 12345 and includes the warehouse, offices, and north storage room of the 10,000 square foot building.
- Boxes 27-30: If this business rents the premises, indicate “Rent” in box 27 and complete boxes 28-30 with the landlord’s name and contact information.

*Part B: Criminal History Questions*

- Questions 1 and 2: Disclose any civil or criminal violations of law and pending charges in any jurisdiction (federal, state, or local ordinance). Include detailed descriptions of any violations of law involving gambling, alcohol beverages, taxes, or other violations. Attach additional sheets as necessary.

**Note:** Certain offenses may prohibit a business or individual from holding a cigarette, tobacco, or vapor products permit. See [Permit Predetermination Common Questions](#) for a list of offenses.

*Part C: Persons Affiliated with Business*

- Question 1: If the applicant is owned by another business entity, provide the legal entity name(s), and FEIN(s) of all upstream entity ownership. Attach an organizational chart if possible.
- Include all persons involved in upstream entity ownership in the table and submit Form [CTV-101, Individual Questionnaire](#), for each of those persons with this application.

**Example:** Titles could include Agent, President, Treasurer, Director, Chief Financial Officer, Member, Manager, Partner, etc.

*Part D: Questions*

- Question 1: Provide the names, addresses, and permit numbers of the businesses you will purchase cigarettes, tobacco products, or vapor products from. Attach additional sheets as necessary.

*Part E: Cigarette Applicants Only Questions*

- Complete this section of the application if you are applying for a cigarette permit.
- Question 1: If you will purchase only stamped cigarettes with the Wisconsin excise tax paid, answer yes to this question and skip to question 8.
- Question 5: If you will purchase unstamped cigarettes for sale in Wisconsin, list the name and address of each manufacturer and importer that will supply the unstamped cigarettes. Attach additional sheets as necessary. Attach Letters of Direct Buy (LDB) from each of the suppliers to this application.

Prior to affixing Wisconsin tax stamps to cigarette packages, distributors must submit a LDB from each manufacturer whose cigarettes they will sell or ship into Wisconsin to the department for approval. No cigarettes may be sold or shipped into Wisconsin without approval from the department. LDBs must include the following information:

1. Statement from the manufacturer or first importer into the United States of the cigarettes that the distributor is authorized for direct buy and to sell their cigarettes within Wisconsin.
2. Point of origin of the cigarettes.
3. List of brands that can be sold.
4. The manufacturer’s cigarette manufacturer or importer permit number issued by the U.S. government.
5. If the first importer of record, the name and address of the manufacturer of the cigarettes.
6. Manufacturer’s price list.
7. Statement indicating whether the manufacturer is a participating member of the Master Settlement Agreement (MSA).

**Note:** All brands and brand sub-categories contained in the Letters of Direct Buy (LDB) must appear on the [Wisconsin Directory of Certified Tobacco Manufacturers and Brands](#). Any brands or brand subcategories that are not on this directory are not eligible for legal sale in Wisconsin and may not be submitted in an LDB to the department.

- Questions 6 and 7: If you own or lease automated stamp application equipment, answer yes to question 6 and list the machine manufacturer and model number. If you do not have access to stamp application equipment, provide a detailed explanation of how cigarettes stamps will be properly attached to the packs in question 7.

#### *Part F: Tobacco or Vapor Products Applicants Only Questions*

- Complete this section of the application if you are applying for a tobacco or vapor products permit.
- Question 2: Describe the types of product the applicant business intends to sell. Examples include: cigars, pipe tobacco, roll-your-own tobacco, closed system vapor products, vapor liquid, vapor products containing nicotine, hemp-derived THC, CBD, or other substance. Vapor or smoking accessories including batteries, rolling papers, tanks, or lighters.

#### *Part G: Contact Person*

- List the name and contact information of the person the department should reach out to if there are questions about this application.

#### *Part H: Attestation*

- Read the attestation carefully, then sign and date.

### **Completion and Submission of CTV-200**

- Submit the completed application to the Wisconsin Department of Revenue Excise Tax Unit, using the contact information shown below under the Assistance section:
- Include the following with Form CTV-200:
  - Form [CTV-101](#) for all individuals listed in Part C
  - Letters of Direct Buy, if applicable
  - A sample invoice
    - Note:** Detailed invoice requirements and a sample invoice can be found in Publication 304.
  - Security, if applicable
  - Payment for fees, if required
  - Copy of Federal Permit, if applicable

### **Assistance**

If you have questions about cigarette, tobacco and vapor product laws or this application, visit our website or contact us using the information below.

- Submission of this application and associated forms
- Availability and cost of certain licenses

If you have questions about alcohol beverage laws and regulations, you may contact the Department of Revenue using the contact information below.

**Website:** <https://www.revenue.wi.gov/Pages/Businesses/Tobacco.aspx>

**Email:** [DORExcise@wisconsin.gov](mailto:DORExcise@wisconsin.gov)

**Telephone:** (608) 266-6701

**Write:** Mail Stop 5-107  
Wisconsin Department of Revenue  
P.O. Box 8900  
Madison, WI 53708-8900

**Fax:** (608) 261-7049

**Visit:** 2135 Rimrock Road  
Madison WI 53713

## **Resources Provided by the Department of Revenue**

[Publication 304, Cigarette, Tobacco, and Vapor Products Tax and Regulatory Information](#)

[Cigarette, Tobacco, and Vapor Products Tax Forms and Applications](#)

[Wisconsin Department of Justice Directory of Certified Tobacco Manufacturers and Brands](#)

[Cigarette Tax](#) Common Questions

[Tobacco Products Tax](#) Common Questions

[Vapor Products Tax](#) Common Questions

[Permit Predetermination](#) Common Questions