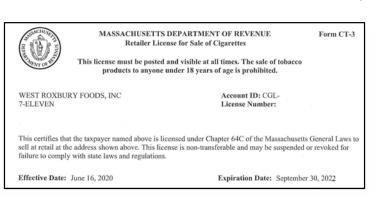


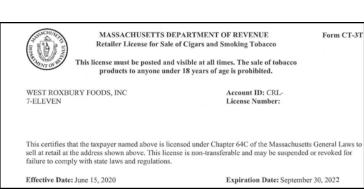
## MASSACHUSETTS DEPARTMENT OF REVENUE FORM CT-3T INFORMATION

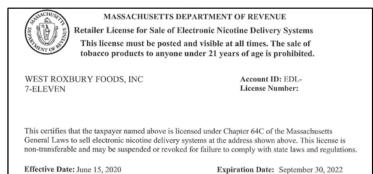
## What licenses do I need?

- a. To sell cigarettes you need the "Retailer License for Sale of Cigarettes;"
- b. To sell cigars and other tobacco products you need the "Retailer License for Sale of Cigars and Smoking Tobacco;"
- c. To sell e-cigarettes products you need "Electronic Nicotine Delivery Systems"

The following is a sample of Massachusetts Department of Revenue (DOR) Retailer License(s) Form CT- 3, Form CT-3T.







If you do not have a Massachusetts DOR Retailer's License for the Sale of Cigarettes and/or Cigar and Smoking Tobacco and/or Sale of Electronic Nicotine Delivery System or if your license has expired go to:

mass.gov/dor and then click on "Mass.TaxConnect" Website

Massachusetts Department of Revenue Telephone: (617) 887-5090 Email: www.dor.state.ma.us

If you have questions or need language translation or further assistance, please call the BTCP at 617-534-4718.