

Form CTV-100 Instructions

Cigarette, Tobacco, and Electronic Vaping Device Retail License Application

Who needs a cigarette, tobacco, and electronic vaping device retail license?

Any individual or entity that wants to sell cigarettes, tobacco products, or electronic vaping devices to consumers over the counter or through a vending machine must obtain a retail cigarette, tobacco, and electronic vaping device license.

Who issues cigarette, tobacco, and electronic vaping device retail licenses?

Municipal clerks of cities, villages, and towns issue cigarette, tobacco, and electronic vaping device retail licenses.

Specific Instructions

Part A: Business Information

- Box 1: Enter the legal business name.
- Box 2: Enter the business trade name or “doing business as” name, if different than the name in box 1.
- Box 4: Seller’s permits issued by the Wisconsin Department of Revenue begin with the digits “456.” For questions about obtaining a seller’s permit, see the department’s [Seller’s Permit Common Questions](#).
- Box 5: Check one entity type to indicate how the business is legally organized.
- Box 14: Check a municipality type and write the name of the governing municipality where the business is located. This may be different from the city listed in the premises address.
- Box 20 – 23: All requests for “premises” information are requests for the physical location within the municipality and contact information to reach the business during open hours.
- Box 23: Describe the premises in detail. Attach a floor plan if possible.
 - Example: The premises is located at 1234 Main St., Realtown, WI 12345 and includes only the first-floor sales floor, humidor, north storage room, and south office of the 5,000 square foot building.

Part B: Questions

1. Check the box(es) corresponding to each type of product you intend to sell. You may check multiple boxes.
2. Check the box(es) corresponding to the type of retail sale intended. This license does not authorize any online sales. Cigarette vending machine retailers must also obtain a Cigarette Vending Machine Operator by completing Form CT-129.
3. If you answer yes to this question, provide the Legal Business Name and FEIN of the business entities listed in boxes 3a and 3b.

Part C: Individual Information

- Provide basic information for all persons involved in the applicant business who are sole proprietors, partners, officers, members, or agents. Example titles: President, Treasurer, Chief Financial Officer, Member, Partner, etc.
- If the applicant is owned by another business entity as indicated in Part B, Question 3, include information about the business entity’s officers, members, and agents in the table, including the completion of Form CTV-101.
- Include an Individual Questionnaire (Form CTV-101) for each person listed with the submission of this application.

Part D: Attestations

- Read the attestation carefully, then sign and date.

Part E: For Clerks Use Only

- “Date license issued” means the date the municipal clerk issued the license certificate document.

Completion and Submission of Form CTV-100

- Submit the completed application to the clerk of the municipality in which you are applying for a license.
- In addition to Form CTV-100, include:
 - Form CTV-101 for the sole-proprietor; all officers, directors, and agent of a corporation; all partners of a partnership; all managing members and agent of a limited liability company
 - Form CTV-102 if the applicant is an LLC or corporation
 - Proof the applicant holds a seller's permit, such as a copy of the seller's permit document. Search for active sales tax accounts at revenue.wi.gov under [My Tax Account](#), click on "Search Account Number" under the Businesses section. If you have questions about whether a person holds a seller's permit, contact the Department of Revenue at 608-266-2776
 - All other information and documents required by your municipality

Open Records

This application is an open record under state law (sec. 19.35, Wis. Stats.) and may be provided to the public. If this license is issued by your municipality, your municipality must report the license to the Wisconsin Department of Revenue. The department publishes a list of cigarette, tobacco product, and electronic vaping device licensees reported by municipalities. The department will not disclose personal information such as residential addresses, home phone numbers, social security numbers, age, birth date, and place of birth of individuals, including partners, officers, directors, members, managers, and agents of corporations or LLCs.

Assistance

This form is designed by the Department of Revenue for use by municipal governments. Reach out to your municipal clerk for assistance with the following:

- Submission of the retail license application and supplemental forms
- Availability and cost of certain licenses

If you have questions about cigarette, tobacco product, and electronic vaping device 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

Telephone: (608) 264-4248

Resources Provided by the Department of Revenue

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

[Wisconsin Department of Revenue Cigarette, Tobacco, and Vapor Product Landing Page](#)

[Permit Predetermination Common Questions](#)

[Vapor Products Tax Common Questions](#)

[Fact Sheet 3501, Vapor Products Tax](#)

Other Resources

[Tobacco Sales Training](#) – Wisconsin Department of Health Services

[Tobacco 21](#) – Wisconsin Department of Health Services

Form CTV-102 Instructions

Appointment of Agent

Who must complete Form CTV-102?

Corporations and limited liability companies (LLCs) must appoint an agent that takes responsibility for the licensed or permitted premises where business activities relative to cigarettes, tobacco products, and/or electronic vaping devices are conducted.

Where do I submit Form CTV-102?

Submit this form with your application for a retail license (CTV-100) or a permit (CTV-200), or submit it separately to report a change in appointed agent.

- For retail licenses, submit this form to the clerk of the municipality in which the applicant business is located.
- For permits, submit this form to the Department of Revenue at the mailing address shown below.

Specific Instructions

Date:

Date you are preparing this form using the format MM/DD/YYYY.

Agent Type:

Select original appointment if you are appointing an agent with your license or permit application (Form CTV-100 or CTV-200). Select change if you are reporting a change of agent.

Part A: Agent Information

Provide all requested personal information for the appointed individual.

Part B: Agent Questions

- These questions should be answered by the appointed individual.
- Question 1: Submit a completed Form CTV-101, *Individual Questionnaire*, with this form.
- Question 2: Describe the reason why the business entity must appoint a new agent.
 - Examples include: the previous agent is no longer an employee of the entity, the previous agent is no longer eligible to be an agent of the premises, the previous agent was not responsive to business needs.

Part C: Business Information

- Box 1: Enter the legal business name.
- Box 2: Enter the trade name or “doing business as” name, if different than the name in box 1.
- Box 3: Check one entity type in to indicate how the business is legally organized.

Note: This business information must match the information on the license or permit application (Form CTV-100 or CTV-200) or match the name on the issued license or permit if reporting a change of agent.

Part D: Attestations

- An authorized representative of the licensee or permittee should read the first attestation carefully and sign to acknowledge the appointment of this agent.
- If the business in Part C is a corporation, the attestation must be signed by an authorized corporate officer or director.
- If the business in Part C is an LLC, the attestation must be signed by an authorized LLC member (i.e., managing member).
- The agent should read the second attestation carefully and sign to accept the appointment.
- An authorized representative of the licensee or permittee may appoint themselves as the agent by signing both attestation sections.

Assistance

This form is designed by the Department of Revenue.

If you have questions about retail license applications and costs of licenses, contact your municipal clerk for assistance.

If you have questions about permit applications or general questions about cigarette, tobacco, and electronic vaping device laws and regulations, contact the Department of Revenue using the information below.

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

Email: DORExcise@wisconsin.gov

Telephone: (608) 264-4248

Write: Wisconsin Department of Revenue
Excise Tax Unit
P.O. Box 8900
Madison, WI 53708-8900

Resources Provided by the Department of Revenue

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

[Wisconsin Department of Revenue Cigarette, Tobacco, and Vapor Product Landing Page](#)

[Permit Predetermination Common Questions](#)

[Vapor Products Tax Common Questions](#)

[Fact Sheet 3501](#) *Vapor Products Tax*

Other Resources

[Tobacco Sales Training](#) – Wisconsin Department of Health Services

[Tobacco 21](#) – Wisconsin Department of Health Services

Form CTV-101 Instructions

Cigarette, Tobacco, and Electronic Vaping Device - Individual Questionnaire

Who must complete Form CTV-101?

This form must be submitted with a retail license (Form CTV-100) or permit (CTV-200) application and must be completed by each person involved in the applicant business. This includes: a sole proprietor; all officers, agents of a corporation; all partners of a partnership; and all members and agents of a limited liability company.

Note: Your applications (Forms CTV-100 or CTV-200) are not complete until all required Individual Questionnaires are submitted.

Where do I submit Form CTV-101?

Submit this form with the following applications, as applicable:

- With [Form CTV-100](#), *Cigarette, Tobacco, and Electronic Vaping Device Retail License Application*, to the clerk of the municipality in which the applicant business is located.
- With [Form CTV-200](#), *Application for Cigarette, Tobacco, and Vapor Products Permits*, to the Department of Revenue.

Specific Instructions

Date

Date you are preparing this form using the format MM/DD/YYYY.

Part A: Premises/Business Information

- Box 1: Enter the legal business name. If the applicant is a sole proprietor, enter the individual's first and last name.
- Box 2: Enter the trade name or "doing business as" name, if different than the name in box 1.
- Box 3: Check one entity type to indicate how the business is legally organized.

Note: This business information must match the information on the license or permit application (Form CTV-100 or CTV-200).

Part B: Individual Information

- Provide all requested personal information.
- Box 2: Enter your title or describe your relationship to the business. Examples: President, Treasurer, Chief Financial Officer, Member, Partner, Agent, etc.

Part C: Address History

- In chronological order starting with your most recent residential address, list your addresses within the past five years.
- List any states and counties you have lived in not already listed in Part C.

Part D: Criminal History

- Question 1: Disclose any civil or criminal violations of law in any jurisdiction (federal, state, or local ordinance).
- Question 2: Disclose any pending charges against you in any jurisdiction.

Note: Subject to the Wisconsin Fair Employment Law (Ch. 111, Wis. Stats.), persons with convictions or pending charges may, if the offenses are sufficiently relevant, be prohibited from holding a cigarette, tobacco, and electronic vaping device license or permit under secs. 134.65(1m) and 139.34, Wis. Stats. See the Department of Revenue's [Permit Predetermination Common Questions](#) for offenses that may prevent someone from holding a license or permit.

Part E: Attestation:

- Read the attestation carefully, then sign and date.

Part F: Licensing Authority Approval

This section is for use by the appropriate municipal official to attest to the qualifications of the individual.

Assistance

This form is designed by the Department of Revenue.

If you have questions about retail license applications and costs of licenses, contact your municipal clerk for assistance.

If you have questions about permit applications or general questions about cigarette, tobacco, and electronic vaping device laws and regulations, contact the Department of Revenue using the contact information below.

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Other Resources

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[Tobacco 21](#) – Wisconsin Department of Health Services