



State of New Jersey

Division of Taxation
 PO Box 187
 Trenton, NJ 08695-0187

Application for Vapor Business License

In compliance with Chapter 39, P.L. 1990, as amended, beginning November 1, 2019, New Jersey defines any business that sells container e-liquid and has more than 50 percent of its retail sales derived from electronic smoking devices, related accessories, and liquid nicotine as a Vapor Business and requires that the business obtain a license.

The license is effective for the fiscal year April 1 until March 31 and will need to be renewed each year by March 1.

Vapor businesses are required to obtain a separate license for each place of business, whether established or temporary, from which container e-liquid is sold or intended to be sold. Complete a separate application for each location.

Include a payment of \$50 with this application.

Section 1 – Business Information

Federal ID Number		New Jersey Corporation Number	
Business Name		Website Address	
Trade Name		Phone Number	Fax Number
Physical Address			
Mailing Address			
Alternate Address (bookkeeper, accountant, etc., that we can contact regarding reporting and payments)			
Hours of Operation <input type="checkbox"/> Mon. <input type="checkbox"/> Tues. <input type="checkbox"/> Wed. <input type="checkbox"/> Thur. <input type="checkbox"/> Fri. <input type="checkbox"/> Sat. <input type="checkbox"/> Sun.			
Be advised that your business, including a business that operates from a personal residence, is subject to inspection by New Jersey Division of Taxation employees. This includes sworn law enforcement personnel.			

Section 2 – Contact Information

If you wish to have an attorney, accountant, or other individual act on your behalf and have access to your tax information, you must supply us with an Appointment of Taxpayer Representative form (Form M-5008-R).

Registration Contact	Title	Phone Number	Email Address
Tax Reporting Contact	Title	Phone Number	Email Address
Retail Site Manager	Title	Phone Number	Email Address
Individual Completing This Form	Title	Phone Number	Email Address

Section 3 – Prior Owner Information

Complete only if you are purchasing an existing business.

Former Business Name	Former Trade Name	Former Phone Number
Former Business Address	City, State, ZIP Code	Date Ownership Transferred
Former Business Mailing Address	City, State, ZIP Code	Date Former Business Ended

Section 4 – Type of Ownership

<input type="checkbox"/> Sole Proprietorship (may include spouse)	<input type="checkbox"/> Partnership	<input type="checkbox"/> Limited Partnership
<input type="checkbox"/> Limited Liability Partnership	<input type="checkbox"/> Government Entity	<input type="checkbox"/> Trust
<input type="checkbox"/> New Jersey Corporation Date of Incorporation: _____	<input type="checkbox"/> Out-of-State Corporation State: _____ Date Registered in New Jersey: _____	<input type="checkbox"/> Other (specify) _____

Section 5 – Owner Information

Provide information for a sole proprietor, partners, or principal officers of corporations or limited liability companies (attach rider if necessary).

Name (Last, First, M)	Title	Social Security Number
Home Address	Home Phone Number	Cell Phone Number
Name (Last, First, M)	Title	Social Security Number
Home Address	Home Phone Number	Cell Phone Number
Name (Last, First, M)	Title	Social Security Number
Home Address	Home Phone Number	Cell Phone Number
Name (Last, First, M)	Title	Social Security Number
Home Address	Home Phone Number	Cell Phone Number

Section 6 – Relationships With Other Organizations

Provide information for any owner, officer, or employee who operates, manages, or reports for another company that is required to be registered with New Jersey.

Individual's Name	Title	Date of Hire	Social Security Number
Individual's Home Address	City, State, ZIP Code		
Name of Affiliated Business	Affiliated Business FID	Title	Effective Date of Title
Address of Affiliated Business	City, State, ZIP Code		
Individual's Name	Title With Applicant	Date Joining Applicant	Social Security Number
Individual's Home Address	City, State, ZIP Code		
Name of Business With Which Affiliation Exists	Affiliated Business FID	Title	Effective Date of Title
Address of Business With Which Affiliation Exists	City, State, ZIP Code		

Section 7 – Types of Products

Check each type of product you will be selling in New Jersey.

- | | | |
|--|---|--|
| <input type="checkbox"/> Cigar | <input type="checkbox"/> Little Cigar | <input type="checkbox"/> Pipe Tobacco |
| <input type="checkbox"/> Cigarillo | <input type="checkbox"/> Electronic Cigarette | <input type="checkbox"/> Single-Dose Smokeless Tobacco |
| <input type="checkbox"/> Dry Snuff | <input type="checkbox"/> Moist Snuff | <input type="checkbox"/> Smoking Tobacco |
| <input type="checkbox"/> Container E-Liquid | <input type="checkbox"/> Liquid Nicotine | <input type="checkbox"/> RYO |
| <input type="checkbox"/> Other Tobacco Products – List Products: _____ | | |
| _____ | | |

Section 8 – Business Activity - Vendors

Provide the name and address of your container e-liquid vendor(s) (attach rider if necessary).

You must notify the Division within 30 days of any changes made to this application after it is submitted, or after a license has been issued. If you do not notify us, we may reject, suspend, or revoke your license. We may also reject or revoke your license if you make any misrepresentations in this application.

If your business purchases untaxed tobacco and vapor products **other than container e-liquid**, you must also complete a Tobacco and Vapor Products Registration form (Form TPT-R).

Section 9 – Authorizing Signature

I am aware that the information contained in this application is subject to reporting to and auditing by the Division of Taxation of the New Jersey Department of the Treasury.

Under penalty of perjury, my signature affirms all of the following:

- I certify that my business sells container e-liquid and that more than 50 percent of the business retail sales are derived from electronic smoking devices, related accessories, and liquid nicotine.
- The information provided in this application, including all attachments, is accurate and complete to the best of my knowledge.

We will deny this application if any section is inaccurate or incomplete.

Signature	Title	Printed Name	Date Signed
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I certify on behalf of the applicant, and under penalty of perjury, that the information contained in this application is true and correct to the best of my knowledge and belief.

Sworn to before me on this _____ day of _____, 20 _____, at _____ [Name of City, State].

Notary Public _____

Form VB-R Instructions

We will deny this application if any section is inaccurate or incomplete.

Section 1: Business Information

You must enter your **federal identification number**.

Business name. Your company's name as it appears on the business registration.

Trade name. The name by which your company does business and is known in the industry.

Physical address. Your company's location for operations in New Jersey. If there are no New Jersey locations, enter your company's primary business location.

Mailing address. The address we can use to contact your company regarding general inquires.

Alternate address. The address we can use to contact your company regarding reporting and payments.

Section 2: Contact Information

Registration Contact. The individual who can answer questions regarding this application. If this individual is not an employee or owner of the company, a completed Form M-5008-R must accompany this application.

Tax Reporting Contact. The individual who can answer questions regarding the filing of reports and issuance of payments. If this individual is not an employee or owner of the company, a completed Form M-5008-R must accompany this application.

Section 3: Prior Owner Information

This section is for individuals or companies that purchase an existing business. If you did not purchase an existing business, enter N/A in the Former Business Name section and leave all other spaces blank.

Section 4: Type of Ownership

Check only the box that applies.

New Jersey Corporation. You must provide the date of incorporation.

Out-of-State Corporation. You must provide the state of incorporation and the date registered in New Jersey.

Other. You must give the type of ownership.

Section 5: Owner Information

Sole Proprietor. Enter the requested information for the owner of this business.

Partnership. Enter the requested information for all the partners in this business. If you need additional space, write "see rider attached" and provide the information on a separate sheet.

Corporations or LLCs. Enter the requested information for all of the principal officers. If you need additional space, write "see rider attached" and provide the information on a separate sheet.

Section 6: Relationships With Other Organizations

Provide information for any owner, officer, or employee who operates, manages, or reports for another company that is required to be registered with New Jersey.

Section 7: Types of Products

Check each type of product you will handle in New Jersey. For Other Tobacco Products, you must list each other product.

Section 8: Business Activity – Vendors

Provide the name and address of your container e-liquid vendor(s) (attach rider if necessary).

Section 9: Authorizing Signature

Only an individual listed in Section 5 of this application may sign this application. This application cannot be processed without an appropriate signature and notary. We will not process this application without a notarized signature.

Complete all appropriate sections and mail this application to:

New Jersey Division of Taxation
PO Box 187
Trenton, NJ 08695-0187

Enclose the \$50 license fee with this application.

Make check or money order payable to: State of New Jersey – Division of Taxation.
We will not process this application if you do not include the \$50 fee.