



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.**

	MASSACHUSETTS DEPARTMENT OF REVENUE Retailer License for Sale of Cigarettes	Form CT-3
<p>This license must be posted and visible at all times. The sale of tobacco products to anyone under 21 years of age is prohibited.</p>		
7 ELEVEN	Account ID: Location ID: License Number:	
<p>This certifies that the taxpayer named above is licensed under Chapter 64C of the Massachusetts General Laws to sell at retail at the address shown above. This license is non-transferable and may be suspended or revoked for failure to comply with state laws and regulations.</p>		
Effective Date: October 1, 2022	Expiration Date: September 30, 2024	

	MASSACHUSETTS DEPARTMENT OF REVENUE Retailer License for Sale of Cigars and Smoking Tobacco	Form CT-3T
<p>This license must be posted and visible at all times. The sale of tobacco products to anyone under 21 years of age is prohibited.</p>		
7 ELEVEN	Account ID: Location ID: License Number:	
<p>This certifies that the taxpayer named above is licensed under Chapter 64C of the Massachusetts General Laws to sell at retail at the address shown above. This license is non-transferable and may be suspended or revoked for failure to comply with state laws and regulations.</p>		
Effective Date: October 1, 2022	Expiration Date: September 30, 2024	

	MASSACHUSETTS DEPARTMENT OF REVENUE Retailer License for Sale of Electronic Nicotine Delivery Systems
<p>This license must be posted and visible at all times. The sale of tobacco products to anyone under 21 years of age is prohibited.</p>	
7 ELEVEN	Account ID: Location ID: License Number:
<p>This certifies that the taxpayer named above is licensed under Chapter 64C of the Massachusetts General Laws to sell electronic nicotine delivery systems at the address shown above. This license is non-transferable and may be suspended or revoked for failure to comply with state laws and regulations.</p>	
Effective Date: October 1, 2022	Expiration Date: September 30, 2024

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.