

Tobacco Products Tax License Application

Issued under authority of P.A. 327 of 1993, as amended. Filing is mandatory.

Failure to provide all information will delay the processing of your application.

New License Renewal The license year runs from July 1 through June 30, _____.

INSTRUCTIONS: Complete each line on this form correctly and completely. Indicate N/A if a line is not applicable to your application. Incomplete applications will not be processed and licenses will not be issued or renewed if a line is left blank. Under no circumstances are tobacco products to be acquired from an unlicensed source or any sales for resale made before issuance of license and/or receipt of the authorized stamp for placing impressions on the case of the tobacco products.

PART 1: IDENTIFYING INFORMATION

Complete each line. Enter N/A if not applicable.

▶ 1. Type of Ownership: <input type="checkbox"/> Individual <input type="checkbox"/> Partnership <input type="checkbox"/> Other: _____ <input type="checkbox"/> Domestic Corporation <input type="checkbox"/> Foreign Corporation <input type="checkbox"/> Trust/Estate <input type="checkbox"/> LLC (Limited Liability Corporation) Number _____ <input type="checkbox"/> S Corporation <input type="checkbox"/> LLP (Limited Liability Partnership) Number _____		
▶ 2. Legal Name of Corporation or Individual		▶ 3. Federal Employer Identification Number (FEIN), TR, or ME Number
▶ 4. Trade Name (DBA)	5. Business Telephone Number	6. Business Fax Number
▶ 7. Legal Address (Street, RR#, P.O. Box, City, State, ZIP) <input type="checkbox"/> Indicate if new address		▶ 8. Mailing Address (Street, RR#, P.O. Box, City, State, ZIP) <input type="checkbox"/> Indicate if the same as #7.
▶ 9. Physical Location of Business where tobacco will be stored (Not P.O. Box) <input type="checkbox"/> Indicate if new location		10a. Licensing Contact Name
		10b. Licensing Contact Telephone Number
		10c. Licensing Contact Fax Number
		10d. Licensing Contact E-mail address
11a. Tax Preparer Contact Name	11b. Tax Preparer Telephone Number	11c. Tax Preparer Fax Number
11d. Tax Preparer E-mail Address		11e. Tax Preparer Business Hours (M-F, 8-5, etc.)

PART 2: GENERAL INFORMATION

Complete each line. Enter N/A if not applicable.

12. Where will/do you operate your business? <input type="checkbox"/> Store Building <input type="checkbox"/> Home <input type="checkbox"/> Other: _____		
13. Do you have any branch locations? If yes, provide addresses for each branch location. <input type="checkbox"/> Yes <input type="checkbox"/> No		
14. Branch Location(s)		
15. Do you lease or own the building and branch locations where tobacco product will be stored? If you lease, attach a copy of your current lease agreement for each location and branch with your application. <input type="checkbox"/> Lease <input type="checkbox"/> Own		
16. Are current lease agreement(s) attached? <input type="checkbox"/> Yes <input type="checkbox"/> No		17. Will the tobacco be sold to: <input type="checkbox"/> Retailers <input type="checkbox"/> Wholesalers <input type="checkbox"/> Consumers

Tobacco Taxes ListServ: is a system that makes it possible to create, manage and control electronic "mailing lists". By joining you expect to receive periodic updates of Tobacco Tax information that will be sent directly to your valid e-mail address.

To join please send an e-mail to Treas_TobaccoTaxes@Michigan.gov

PART 3: TOBACCO PRODUCTS TAX LICENSE TYPES AND FEES

Check the appropriate license type(s) for which you wish to apply. If you currently have license(s) issued review them to identify the type(s) that you have. See page 4 for descriptions of each license type.

TYPE		LICENSE FEE
<input type="checkbox"/>	Unclassified Acquirer of Other Tobacco Products	\$10
<input type="checkbox"/>	Unclassified Acquirer of Cigarettes	\$100
<input type="checkbox"/>	Secondary Wholesaler <input type="checkbox"/> Cig <input type="checkbox"/> OTP <input type="checkbox"/> Both	\$25 plus an additional \$6.25 for each branch location
<input type="checkbox"/>	Vending Machine <input type="checkbox"/> Cig <input type="checkbox"/> OTP <input type="checkbox"/> Both	\$25 plus an additional \$6.25 for each additional storage location.
<input type="checkbox"/>	Manufacturer <input type="checkbox"/> Non-Participating <input type="checkbox"/> Other <input type="checkbox"/> Participating	\$100
<input type="checkbox"/>	Wholesaler <input type="checkbox"/> Cig <input type="checkbox"/> OTP <input type="checkbox"/> Both	\$100 plus an additional \$25 for each branch location
<input type="checkbox"/>	Transporter <input type="checkbox"/> Cig <input type="checkbox"/> OTP <input type="checkbox"/> Both	\$50
<input type="checkbox"/>	Transportation Company <input type="checkbox"/> Cig <input type="checkbox"/> OTP <input type="checkbox"/> Both	\$5

PART 4: LIST COMPANIES THAT YOU WILL PURCHASE TOBACCO PRODUCT(S) FROM.

Complete each line, enter N/A if not applicable. If you are applying to be licensed as an unclassified acquirer, wholesaler, secondary wholesaler, vending machine, wholesaler, transporter, or transportation company of other tobacco products and/or cigarettes, complete the following information on the companies from which you are acquiring tobacco products. You may attach additional sheets if necessary.

Company Name and Address	Enter (T) for Tax Paid, (U) for Tax Unpaid, or (N/A) for Non Applicable	Enter (P) for Participating Manufacturer, (N) for Non-Participating Manufacturer, (D) for Out of State Distributor, or (N/A) for Non Applicable (Required for Cigarette and Roll Your Own Only)	Enter (C) for Cigarette, (R) for Roll Your Own, (O) for Other Tobacco Product, or (N/A) for Non Applicable	Brand Name (Required for Cigarette and Roll Your Own Only)
18.				
19.				
20.				

PART 5: ADDITIONAL INFORMATION FOR VENDING MACHINE LICENSE APPLICANTS

If you are applying for a vending machine license, list the number of vending machines in use, storage and the business names and addresses where each machine is located. Attach additional sheets if necessary. Complete each line. Enter N/A if not applicable.

21. Number of Vending Machines in Use	22. Number of Vending Machines in Storage	23. Total number of vending machines
24. Business Name and Address		

PART 6: ADDITIONAL INFORMATION FOR MANUFACTURER'S LICENSE APPLICATION

If you are applying for a manufacturer's license, provide information indicating what type of manufacturer's license you applying for and the tobacco products and brands that you manufacture to be acquired into Michigan. Attach additional sheets if necessary. Complete each line. Enter N/A if not applicable.

Non-Participating Participating Manufacturer Other Manufacturer

Enter (C) for Cigarette, (RYO) for Roll-Your-Own, or (O) for Other Tobacco Product	Brand Name (Required for Cigarette and Roll-Your-Own Only)

PART 7: OWNERSHIP INFORMATION

Complete each line. Enter N/A if not applicable. Lines 18-20 must be completed for each corporate officer, principal, partner or owner. Attach additional sheet(s) if necessary.

A. Title	B. Full Name (first, middle, last)	C. Residence Address (Street or RR#, city, state, Zip)	D. Residence Telephone Number	E. Social Security Number	F. Date of Birth
25.					
26.					
27.					
28. Has the corporation, LLC, LLP, partnership, or any officers, members, controlling shareholders of the corporation or owners of the business been convicted of any felony or misdemeanor involving tobacco or any tax issues? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, explain: _____			29. Has the corporation, LLC, LLP, partnership, or any officers, members, controlling shareholders of the corporation or owners of the business had a tobacco license revoked or refused for issuance or renewal in the State of Michigan or another state or foreign jurisdiction? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, explain: _____		
30a. Has the corporation, LLC, LLP, partnership, or any officers, members, controlling shareholders of the corporation or owners of the business been licensed in another name in Michigan? <input type="checkbox"/> Yes <input type="checkbox"/> No Name previously licensed under: _____			30b. Is (Has) the corporation, LLC, LLP, partnership, or any officers, members, controlling shareholders of the corporation or owners of the business (been) licensed in another state? <input type="checkbox"/> Yes <input type="checkbox"/> No State currently or previously licensed under: _____ Account Number (FEIN, TR, ME): _____		

PART 8: CERTIFICATION

This form must be signed by the owner, two partners or two corporate officers responsible for filing returns and making tax payments.

I authorize the Michigan Department of Treasury to fax my business' confidential tax information to the fax number included. I recognize that faxing is not a secure means of transmission and I assume all risks involved in this transmission method. By signing this application I agree to comply with P.A. 327 of 1993, as amended, and all applicable Letter Rulings. I declare under penalty of perjury, that I have examined this application, including accompanying schedules and statements, and to the best of my knowledge, it is true and complete.

Signature	31. Printed Name	32. Title	33. Date
Signature	34. Printed Name	35. Title	36. Date
Signature	37. Printed Name	38. Title	39. Date

Before submitting your application, complete all items on the checklist.

- Complete every line of the application. Insert N/A if a line does not pertain to your business.
- Applicants who have requested to operate as a wholesaler or unclassified acquirer must include your most current financial statement including balance sheets - applications will not be processed without financial statements. Balance sheet is a summary of the companies assets and liabilities. Financial statements is a statement of profits and loss.
- Lease Agreements must be submitted for all locations that are leased. The lease agreement must be valid for the entire license year of July 1st through June 30th.
- If you are renewing your license: confirm that all returns have been submitted - applications will not be processed until the outstanding returns have been received.
- Confirm that all assessments have been paid in full. This includes all other taxes such as sales, use and withholding.
- Sign the application.
- Enclose the application fee.
- Make a copy of the application for your records and mail the original application to the department with fee to:

Michigan Department of Treasury
 Tobacco Tax Unit
 P.O. Box 30748
 Lansing, MI 48909-8248

Questions: Call the Tobacco Taxes Unit at (517) 636-4630.

TOBACCO PRODUCTS TAX LICENSE TYPES/FEEES

Unclassified Acquirers – A person who imports or acquires tobacco products from an out of state source (distributor) or directly from a licensed manufacturer in the State of Michigan. **FEE - \$100 for importers of cigarettes, \$10 for importers of other tobacco products.**

Secondary Wholesalers - Purchase tax paid tobacco products from licensed wholesalers, or unclassified acquirer. Must maintain an established place of business in this state where at all times they carry a substantial inventory of tobacco products and related merchandise that is available to retailers for resale. **FEE - \$25, each additional location - \$6.25.**

Vending Machine Operators - Operate one or more vending machines for the sale of tobacco products, and purchase their tobacco products from licensed manufacturers, wholesalers, or secondary wholesalers. A list with the location of each vending machine must be submitted with a license application. **FEE - \$25. Each additional location where tobacco products are received and stored (not each vending machine) \$6.25.**

Manufacturer – A person who manufactures or produces a tobacco product.

Non- Participating Manufacturer – A manufacturer that is not a participant in the master settlement agreement and has performed its obligation to establish and deposit escrow funds with the State of Michigan. **FEE - \$100. each additional location \$25.**

Participating Manufacturer – A manufacturer that participates in the master settlement agreement. **FEE - \$100.00. each additional location \$25.00**

Branch Locations - Branch licenses are required for each location at which tobacco products are received or stored.

Wholesalers - Purchase all or part of their tobacco products from licensed manufacturers, sell 75% or more of those tobacco products to others for resale, maintain an established place of business where substantially all of the business is the sale of tobacco products and related merchandise at wholesale, and where at all times a substantial stock of tobacco products and related merchandise is available to retailers for resale. Wholesalers may also be chain stores retailing tobacco products to the consumer if 75% of their stock of tobacco products is purchased from licensed manufacturers. **FEE - \$100. Each additional location - \$25.**

Transporters - Import or transport into this state, or transport in this state, tobacco products obtained from sources located outside this state, or from persons not duly licensed under the Tobacco Products Tax Act. Transporters do not include interstate common carriers licensed by the interstate commerce commission to carry commodities in interstate commerce, or licensees maintaining a warehouse or place of business outside of this state if the warehouse or place of business is licensed under the Tobacco Products Tax Act. **FEE - \$50.**

Transportation Companies - Operate, or supply to common carriers, cars, boats, or other vehicles for the transportation or accommodation of passengers, and engage in the sale of tobacco products at retail. **FEE - \$5.**

The Department maintains and regularly updates a list of participating and non-participating manufacturers on our website at www.michigan.gov/tobaccotaxes.

If you have questions, call the Customer Contact Division - Tobacco Tax Unit at (517) 636-4630. Deaf, hearing or speech-impaired persons may call (517) 636-4999 (TTY).