

Stamping Agent Agreement

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

Please read the instructions and responsibilities on the back of this form before completing Sections 1 or 2. The Michigan Department of Treasury will complete Section 3.

SECTION 1

Complete the information below if you are a wholesaler or unclassified acquirer requesting authorization from the Michigan Department of Treasury to appoint a licensed wholesaler/unclassified acquirer as your stamping agent.

Name of Wholesaler/Unclassified Acquirer	Account Number (FE, ME, or TR)
Corporate Office Address	

I request authority from the Michigan Department of Treasury to appoint the name listed in Section 2 as my cigarette stamping agent on the effective date. We have reviewed the instructions and responsibilities on the back of this form and agree to comply with those requirements. We understand that, although the cigarette tax stamps will be affixed by our agent, the ultimate responsibility and tax liability for the stamps lies with our company.

Print or Type Name and Title	Effective Date
Signature of Corporate Officer/Owner	Telephone Number
Signature Date	Fax Number

SECTION 2

Complete the information below if you are a licensed wholesaler or unclassified acquirer who has agreed to act as a stamping agent for the requestor.

Name of Stamping Agent	Account Number (FE, ME, or TR)
Corporate Office Address	

I agree that my company will act as a cigarette tax stamping agent on the effective date. We have reviewed the instructions and responsibilities on the back of this form and agree to comply with those requirements. We understand that, although the ultimate responsibility lies with the cigarette tax licensee named in Section 1, we are obligated to protect the integrity of the stamps and stamping operations for our client.

Print or Type Name and Title	Effective Date
Signature of Corporate Officer/Owner	Telephone Number
Signature Date	Fax Number

SECTION 3

Certification of Michigan Department of Treasury approval.

Signature of Treasury Official	Title	Date
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After Sections 1 and 2 are complete, mail the form to:

Michigan Department of Treasury
Tobacco Tax Unit
PO Box 30791
Lansing MI 48909

STAMPING AGENT AGREEMENT INSTRUCTIONS

An officer or owner of the company requesting authorization to appoint a licensed wholesaler or unclassified acquirer as their stamping agent must complete Section 1.

After Section 1 is complete, forward the form to the proposed stamping agent, so they can complete Section 2. An officer or owner of the company requesting authorization to act as a stamping agent must complete Section 2.

RESPONSIBILITIES

Wholesaler/unclassified acquirer requesting authority to appoint a stamping agent:

1. Place orders for stamps.
2. Make arrangements for delivery of cigarettes and stamps to and from the agent's stamping location.
3. Maintain complete records of stamps ordered, stamps affixed and cigarettes delivered to the stamping agent.
4. Maintain cigarette inventory records.
5. Report stamping information to Treasury with your monthly Michigan Tobacco Products Tax Return.
6. Accountable for tax liability for both cigarettes and stamps.

Stamping agent:

1. Must be a licensed Michigan wholesaler or unclassified acquirer of cigarettes.
2. Provide personnel authorized to receive cigarettes and stamps for the wholesaler or unclassified acquirer.

3. Maintain and provide detailed stamping information to the wholesaler/unclassified acquirer, including, but not limited to, cigarettes received for stamping, stamps received by denomination, stamps affixed by denomination, cigarettes delivered to branch locations after stamps are affixed (if applicable) and any other information Treasury or the wholesaler/unclassified acquirer requires.
4. Provide separate secure storage for the wholesaler/unclassified acquirer's cigarettes and stamps.
5. Cannot transfer stamps or affix stamps to another company's cigarette packs.
6. Protect the integrity of the stamps and stamping operation.
7. Are prohibited by law from disclosing any information about their stamping agent agreement to anyone other than the Michigan Department of Treasury or its representatives.

Issues concerning compensation, insurance, etc., are the responsibility of both the wholesaler/unclassified acquirer and the stamping agent.

Treasury will notify stamping agents of related wholesaler/unclassified acquirers' new licenses and/or suspensions or revocations.

If you have questions, contact the Tobacco Tax Unit at 517-636-4630. Assistance is available using TTY through the Michigan Relay Service by calling 711.