

Tobacco Tax License Application

Issued under authority of Public Act 327 of 1993, as amended.

New License Renewal

PART 1: BUSINESS INFORMATION			
Legal Name of Business		Account Number (FEIN, TR or ME Number)	
Business Organization <input type="checkbox"/> Individual/Sole Proprietor <input type="checkbox"/> Corporation <input type="checkbox"/> LLC or LLP <input type="checkbox"/> Other: _____			
Operating Name of Business or DBA		Business Telephone Number	Business Fax Number
Legal Address		City	State ZIP Code
Mailing Address of Business (Street or P.O. Box)		City	State ZIP Code
Address Where Tobacco Products are Received, Stored and Sold (Street)		City	State ZIP Code
Is this building owned or leased? <input type="checkbox"/> Owned <input type="checkbox"/> Leased If leased, you must attach a copy of the current lease to this application.			
Contact Person Name	Telephone Number	Fax Number	E-mail Address
Tobacco Tax Return Preparer Name	Telephone Number	Fax Number	E-mail Address

PART 2: BUSINESS OWNERS AND OPERATORS			
A. Provide the following information for each and every business owner, officer, partner or member. Attach additional sheets if necessary.			
Name	Title	Home Telephone Number	Social Security Number
Residential Street Address	City	State	ZIP Code
Are you a United States citizen? <input type="checkbox"/> Yes <input type="checkbox"/> No	Driver's License Number	State of Issuance	Date of Birth
Name	Title	Home Telephone Number	Social Security Number
Residential Street Address	City	State	ZIP Code
Are you a United States citizen? <input type="checkbox"/> Yes <input type="checkbox"/> No	Driver's License Number	State of Issuance	Date of Birth
Name	Title	Home Telephone Number	Social Security Number
Residential Street Address	City	State	ZIP Code
Are you a United States citizen? <input type="checkbox"/> Yes <input type="checkbox"/> No	Driver's License Number	State of Issuance	Date of Birth
Name	Title	Home Telephone Number	Social Security Number
Residential Street Address	City	State	ZIP Code
Are you a United States citizen? <input type="checkbox"/> Yes <input type="checkbox"/> No	Driver's License Number	State of Issuance	Date of Birth

PART 2: BUSINESS OWNERS AND OPERATORS — CONTINUED

B. Concerning each business owner, officer, partner or member, answer all of the following questions:

1. Has an owner of the business:

(a) Been issued a tobacco tax license in another state in his/her own name or in the name of a corporation, LLC, LLP or other entity? Yes No

If yes, list the name(s) of the state(s): _____

(b) Had a tobacco tax license/application suspended, revoked, refused or denied in Michigan or in any other state? Yes No

(c) Been charged with a crime (felony or misdemeanor)? Yes No

2. If the business is a corporation, LLC, LLP or other entity, has an officer, shareholder, member or partner:

(a) Been issued a tobacco tax license in another state in his/her own name or in the name of a corporation, LLC, LLP or other entity? Yes No

If yes, list the name(s) of the state(s): _____

(b) Had a tobacco tax license/application suspended, revoked, refused or denied in Michigan or any other state? Yes No

(c) Been charged with a crime (felony or misdemeanor)? Yes No

3. Does an owner, officer, partner or member own, operate, or have a financial interest in a retail business located in Michigan or elsewhere that sells tobacco products? Yes No

If yes, provide the name, address and telephone number for each of those retail businesses.

PART 3: BUSINESS OPERATIONS

List ALL companies from which you plan to purchase cigarettes (CIG), roll your own tobacco (RYO) or other tobacco products (OTP). Attach additional sheets if necessary. **NOTE: If importing tobacco from out of country, you must include a copy of your current TTB Importers permit.**

Company Name, Address and Telephone Number	Tobacco Type	Tobacco Tax Paid or Unpaid?	Brand Family of CIG or RYO (You do not need to provide the brand family of OTP.)
	<input type="checkbox"/> CIG <input type="checkbox"/> RYO <input type="checkbox"/> OTP	<input type="checkbox"/> Paid <input type="checkbox"/> Unpaid	
	<input type="checkbox"/> CIG <input type="checkbox"/> RYO <input type="checkbox"/> OTP	<input type="checkbox"/> Paid <input type="checkbox"/> Unpaid	
	<input type="checkbox"/> CIG <input type="checkbox"/> RYO <input type="checkbox"/> OTP	<input type="checkbox"/> Paid <input type="checkbox"/> Unpaid	
	<input type="checkbox"/> CIG <input type="checkbox"/> RYO <input type="checkbox"/> OTP	<input type="checkbox"/> Paid <input type="checkbox"/> Unpaid	
	<input type="checkbox"/> CIG <input type="checkbox"/> RYO <input type="checkbox"/> OTP	<input type="checkbox"/> Paid <input type="checkbox"/> Unpaid	

Note: If, during the license year, you purchase tobacco products from a company that is not listed above, you MUST provide the Tobacco Tax Unit with all of the company information in Part 3.

PART 4: LICENSE TYPES AND FEES

Answer the following questions:

- | | | |
|--|--------------------------|--------------------------|
| | Yes | No |
| 1. Do you plan to sell cigarettes or other tobacco products (OTP) to other businesses that will resell the tobacco to others? | <input type="checkbox"/> | <input type="checkbox"/> |
| 2. Do you plan to purchase cigarettes or OTP from companies or out-of-state distributors that are NOT Michigan tobacco tax licensees?..... | <input type="checkbox"/> | <input type="checkbox"/> |
| 3. Do you plan to purchase ONLY Michigan tobacco tax-paid cigarettes or OTP? | <input type="checkbox"/> | <input type="checkbox"/> |
4. What license or licenses are you applying for? Check ALL that apply. Contact the Tobacco Tax Unit if you have questions.

License Type	Tobacco Type	Fee	Description of License Type
<input type="checkbox"/> Manufacturer	<input type="checkbox"/> Cigarettes <input type="checkbox"/> OTP	\$100	A business that produces or manufactures cigarettes or other tobacco products and sells the tobacco to a Michigan licensed wholesaler or unclassified acquirer.
<input type="checkbox"/> Wholesaler	<input type="checkbox"/> Cigarettes <input type="checkbox"/> OTP	\$100	A Michigan business that purchases cigarettes or other tobacco products from a manufacturer and sells 75% or more of the tobacco to other businesses for resale. Includes a chain of stores retailing tobacco to consumers if 75% of the tobacco was purchased from a manufacturer.
<input type="checkbox"/> Unclassified Acquirer	<input type="checkbox"/> Cigarettes	\$100	A business that imports or acquires untaxed cigarettes or other tobacco products from a source other than a wholesaler or secondary wholesaler for its own consumption, for sale to consumers or for sale to other businesses for resale.
	<input type="checkbox"/> OTP	\$10	
<input type="checkbox"/> Secondary Wholesaler	<input type="checkbox"/> Cigarettes <input type="checkbox"/> OTP	\$25	A business that purchases Michigan tax-paid cigarettes or other tobacco products from a Michigan licensed wholesaler or unclassified acquirer and that sells the tobacco to others in Michigan for resale. Note: A secondary wholesaler must maintain an established place of business in Michigan where the tobacco is received, stored and available for sale.
<input type="checkbox"/> Vending Machine Operator	<input type="checkbox"/> Cigarettes <input type="checkbox"/> OTP	Fee varies	A business that purchases cigarettes or other tobacco products from a Michigan licensed manufacturer, wholesaler or secondary wholesaler and sells the tobacco to consumers through 1 or more vending machines. The fee for a vending machine operator license is calculated as follows: \$25 for the first vending machine plus \$6.25 for each additional vending machine.
<input type="checkbox"/> Transporter	<input type="checkbox"/> Cigarettes <input type="checkbox"/> OTP	\$50	A business that imports or transports into this state, or transports in this state, cigarettes or other tobacco products obtained from a source located outside this state, or obtained from a person that is not a Michigan tobacco tax licensee. An interstate commerce carrier licensed by the interstate commerce commission to carry commodities in interstate commerce is not required to obtain a Transporter license. In addition, a Michigan tobacco tax licensee that has a business located outside of Michigan does not have to obtain a Transporter license if the business is a Michigan tobacco tax licensee.

PART 5: MANUFACTURER'S LICENSE

If you are applying for a Manufacturer's License, complete this section. Include a copy of your Federal Manufacturer of Tobacco Product (MTP) permit. Attach additional sheets if necessary.

Indicate below which type of manufacturer applies to you:

- I am on the NAAG list of Participating Manufacturers. (www.naag.org)
- I am a Non-participating Manufacturer approved to sell tobacco products in the state of Michigan.
- I am a manufacturer of Other Tobacco Products, including cigars and hookah.
- Manufacturer will have in-state manufacturer representatives.
If checked, complete and attach the Tobacco Manufacturer's Representative Permission List, Form 4857.

Tobacco Type	Brand Family of CIG or RYO (You do not need to provide the brand family of OTP)
<input type="checkbox"/> CIG <input type="checkbox"/> RYO <input type="checkbox"/> OTP	
<input type="checkbox"/> CIG <input type="checkbox"/> RYO <input type="checkbox"/> OTP	
<input type="checkbox"/> CIG <input type="checkbox"/> RYO <input type="checkbox"/> OTP	
<input type="checkbox"/> CIG <input type="checkbox"/> RYO <input type="checkbox"/> OTP	
<input type="checkbox"/> CIG <input type="checkbox"/> RYO <input type="checkbox"/> OTP	

PART 6: VENDING MACHINE OPERATOR'S LICENSE

If you are applying for a vending machine operator's license, complete this section. Attach additional sheets if necessary.

Number of vending machines in use	Number of vending machines in storage	Total number of vending machines
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List below the business names and addresses where each vending machine is located.

- 1.
- 2.
- 3.

PART 7: CERTIFICATION

Each and every owner, officer, partner or member listed in Part 2 above must sign this application.

IN SIGNING THIS APPLICATION, I AGREE to comply with the provisions of the Tobacco Products Tax Act, 1993 PA 327. I declare UNDER PENALTY OF PERJURY that I have examined the information on this application, including any accompanying statements or attachments, and that, to the best of my knowledge, it is true and complete. I authorize the Michigan Department of Treasury to fax confidential tax information of the business to the fax number provided on this application. I recognize that faxing is not a secure means of transmission and I assume all risks involved.

Signature	Printed Name	Title	Date
Signature	Printed Name	Title	Date
Signature	Printed Name	Title	Date
Signature	Printed Name	Title	Date

Instructions for the Tobacco Tax License Application (Form 336)

If you only plan to operate as a retailer of cigarettes or other tobacco products, you do not need a Michigan tobacco tax license. A retailer of tobacco products is a business that (1) purchases all of its cigarettes or other tobacco products from a Michigan tobacco tax licensee who has paid Michigan tobacco tax on the tobacco and (2) only sells that tobacco to consumers — not to other businesses.

If you are a **NEW APPLICANT**, you must attach (1) proof that the business has a minimum net worth of \$25,000.00 and (2) a copy of a picture identification such as a driver’s license, passport or similar ID for each officer, shareholder, member or partner of the corporation, and photos of the physical location where tobacco products will be stored and sold.

If you are applying for a **NEW WHOLESALE OR UNCLASSIFIED ACQUIRER LICENSE**, you must attach the following forms to this completed application:

- Form 4154 – Tobacco Products Tax Electronic Application. This form will provide you with a password so you can use the Department’s Web site to complete your monthly tobacco tax return.
- Form 4240 – Tobacco Products Electronic Funds Transfer (EFT) Debit Application. This form will provide you with a password so you can pay your taxes electronically.
- Form 323 – Application for Non-Cigarette Tobacco Products Tax Stamp.

If you are applying for a **NEW Secondary Wholesaler** license, you must attach the following form to this completed application:

- Form 4154 – Tobacco Products Tax Electronic Application. This form will provide you with a password so you can use the Department’s Web site to complete your monthly tobacco tax return.
- A picture of the physical location where tobacco products will be stored and sold.

If you are **RENEWING** your current license, you must attach a current financial statement including a balance sheet. (This requirement does not apply to Manufacturers or Vending Machine Operators.)

If you need Tobacco Tax forms, go to www.michigan.gov/tobaccotaxes. If you have questions, contact the Tobacco Tax Unit at (517) 636-4630 (telephone) or (517) 636-4631 (fax).

Mail your original application, any necessary statements or attachments and the proper fee to:

**Special Taxes Division
Michigan Department of Treasury
P.O. Box 30474
Lansing, MI 48909-7974**

Failure to provide all of the information requested will delay the processing of your application. Please make a copy of this application for your records in case you need to discuss it with the Department of Treasury.