Reset Form

Michigan Department of Treasury
337 (04-19)

Tobacco Tax License Application Instructions

ALL REQUIRED FORMS ARE AVAILABLE ON THE TOBACCO TAX WEBSITE UNDER FORMS AND INSTRUCTIONS TAB.

Visit **www.michigan.gov/tobaccotaxes** for all forms listed bellow.

Required New Application Items (All License Types)	Required Renewal Application Items (All License Types)
☐ Form 5575: *Tobacco Tax License Application Signature Page*	☐ Form 5575: *Tobacco Tax License Application Signature Page*
☐ Valid photo I.D. for all owners, officers, members, partners and any persons authorized in Part 2.	☐ Valid photo I.D. for all owners, officers, members, partners and any persons authorized in Part 2.
☐ *Driver's License*	☐ *Driver's License*
☐ *Passport*	☐ *Passport*
☐ *Military I.D.*	☐ *Military I.D.*
☐ *Tribal I.D.*	☐ *Tribal I.D.*
☐ Valid lease agreement, if applicable	☐ Valid lease agreement, if applicable
☐ Applicable License Fee(s)	☐ Applicable License Fee(s)
☐ Photographs of the physical location	☐ Current Financial Statement (assets and liabilities statement)
☐ *Outside of business showing any exterior doors*	☐ If not a U.S. citizen, a copy of current Work Visa or Permanent Green Card is required.
☐ *Where tobacco products will be sold*	
☐ *Where tobacco products will be stored*	
☐ Financial Report (minimum net worth of $25,000 required)	
☐ If not a U.S. citizen, a copy of current Work Visa or Permanent Green Card is required.	

Required Additional Items for New Wholesalers and New Unclassified Acquirers Only
☐ Form 323: *Application for Non-Cigarette Tobacco Products Stamp*
Required Documents for New and Renewal PM and NPM Manufacturers
☐ Valid TTB Tobacco Products Manufacturer permit
☐ Cigarette UPC Codes and Manufacturer Price List
Required Documents for New and Renewal General Manufacturer
☐ Valid TTB Tobacco Products Manufacturer permit
Optional Documents for New and Renewal Wholesalers and Unclassified Acquirers
☐ Valid TTB Tobacco Importer permit, if applicable
Other Optional Items for All New or Renewal Applications
☐ Form 151: *Authorized Representative Declaration (Power of Attorney)**   **Note: Applicable only if an individual is authorized to discuss your tax return or license application.*

Retain a copy of your completed applications and forms for your records.

If you have questions, contact the Tobacco Tax Unit at 517-636-4630 or e-mail **treas_tobaccotaxes@michigan.gov**

Notify the Tobacco Tax Unit if, during the license year ending June 30, 2020, there are changes to any information provided on this application.