

Request for Bottle Deposit Fund Reimbursement (for Retailers and Dealers)

Issued under authority of Public Act 148 of 1989.

INSTRUCTIONS: Under Public Act 148 of 1989, Michigan retailers and dealers who sell beverages in returnable containers can request compensation for some of the costs for handling the empty returnable containers. Reimbursements are drawn from a fund created by manufacturers and distributors who collect more deposits than they redeem. The payment is based on the number of empty returnable containers handled in a calendar year. Payment amounts will be known after Treasury determines the total dollars available in the fund.

This form is due on or before June 1, 2021. Forms postmarked after June 1, 2021 will not be honored. Treasury will begin issuing checks of a dollar or more after August 1, 2021. This information will be reported to the Internal Revenue Service. Form 1099-MISC will be issued for reimbursements of \$600 or more. **Do not file this form if you did not make retail sales in Michigan during 2020.**

▶ 1. Corporate Company Name (include, if applicable, Corp., Inc., P.C., L.L.C., etc.)		2. Account Number (FEIN, ME or TR Number)	
Business Name, Assumed Name or DBA (if used)			
Business Address (Number and Street or P.O. Box)		City, State, ZIP Code	
Type of Business (Check appropriate Box)			
<input type="checkbox"/> Individual/Sole Proprietor <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Other: _____			
▶ 3. Report actual number of empty returnable containers handled during 2020? Do not report the dollar value of the containers. For example, if you handled 5,000 containers during 2020, report the quantity of 5,000, not the value of the deposits (\$500). Quantity must be actual, not estimated.			Number of Containers
▶ 4. Source of information used to determine number of empty returnable containers handled (check one).			
<input type="checkbox"/> 1. Invoices <input type="checkbox"/> 2. Cash register receipts <input type="checkbox"/> 3. Other (explain): _____			
▶ 5. Are you also an originator of deposits? "Originator" means you have not paid a deposit to another manufacturer or distributor -- the deposit started with you.			
<input type="checkbox"/> Yes (1) <input type="checkbox"/> No (0)			
Initiated Law 1 of 1976 defines "empty returnable container" and "returnable container" as follows: "Empty returnable container" means a beverage container which contains nothing except the residue of its original contents. "Returnable container" means a beverage container upon which a deposit of at least 10 cents has been paid, or is required to be paid upon the removal of the container from the sale or consumption area, and for which a refund of at least 10 cents in cash is payable by every dealer or distributor in this state of that beverage in beverage containers . [MCL 445.571(c) & (d).] The Michigan Department of Treasury interprets the phrase "empty returnable containers handled" as found in Section 3c of Public Act 148 of 1989 to mean those empty returnable containers which consumers have returned to a dealer for a deposit refund. It also includes empty returnable containers which, when full, were sold by a dealer for consumption on the premises but upon which no deposit was collected or a refund given to a consumer.			
AUTHORIZATION			
<i>The above information may be used to issue form 1099 and is intended to be a substitute for form W-9. I certify that the above information is true and complete for its intended purposes.</i>			
Owner or Officer Signature	Print or Type Name of Owner or Officer	Telephone Number	Date
Preparer Signature	Print or Type Name of Preparer	Telephone Number	Date

Contact the Special Taxes Division, Misc. Taxes and Fees Unit at 517-636-0515 with any questions.

Mail to:
Michigan Department of Treasury
Special Taxes Division - Misc. Taxes and Fees
PO Box 30781
Lansing, MI 48909