

Tobacco Tax License Application Instructions

Use the appropriate checklists below to ensure all required documents are submitted in addition to the *Tobacco Tax License Application* (Form 336)

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

Visit www.michigan.gov/tobaccotaxes for all forms listed below.

Required New Application Items (All License Types)	Required Renewal Application Items (All License Types)
<input type="checkbox"/> Form 4154: <i>Tobacco Products Tax Electronic Filing Application</i> <input type="checkbox"/> Valid photo I.D. for all owners, officers, members, partners and any persons authorized in Part 2. <input type="checkbox"/> <i>Driver's License</i> <input type="checkbox"/> <i>Passport</i> <input type="checkbox"/> <i>Military I.D.</i> <input type="checkbox"/> <i>Tribal I.D.</i> <input type="checkbox"/> Valid lease agreement, if applicable <input type="checkbox"/> Applicable License Fee(s) <input type="checkbox"/> Photographs of the physical location <input type="checkbox"/> <i>Outside of business showing any exterior doors</i> <input type="checkbox"/> <i>Where tobacco products will be sold</i> <input type="checkbox"/> <i>Where tobacco products will be stored</i> <input type="checkbox"/> Financial Report (minimum net worth of \$25,000 required)	<input type="checkbox"/> Form 4154: <i>Tobacco Products Tax Electronic Filing Application</i> <input type="checkbox"/> Valid photo I.D. for all owners, officers, members, partners and any persons authorized in Part 2. <input type="checkbox"/> <i>Driver's License</i> <input type="checkbox"/> <i>Passport</i> <input type="checkbox"/> <i>Military I.D.</i> <input type="checkbox"/> <i>Tribal I.D.</i> <input type="checkbox"/> Valid lease agreement, if applicable <input type="checkbox"/> Applicable License Fee(s) <input type="checkbox"/> Current Financial Statement (assets and liabilities statement)
Required Additional Items for New Wholesalers and New Unclassified Acquirers Only	
<input type="checkbox"/> Form 4240: <i>Tobacco Products Electronic Funds Transfer (EFT) Debit Application</i> <input type="checkbox"/> Form 323: <i>Application for Non-Cigarette Tobacco Products Stamp</i>	
Required Documents for New and Renewal Manufacturers	
<input type="checkbox"/> Valid TTB Tobacco Products Manufacturer permit <input type="checkbox"/> Cigarette UPC Codes and Manufacturer Price List	
Optional Documents for New and Renewal Wholesalers and Unclassified Acquirers	
<input type="checkbox"/> Valid TTB Tobacco Importer permit, if applicable	
Other Optional Items for All New or Renewal Applications	
<input type="checkbox"/> Form 151: <i>Authorized Representative Declaration (Power of Attorney)*</i> <small>*Note: Applicable only if an individual is authorized to discuss your tax return or license application and is NOT listed as the license contact under section 1 or business owner and operator under section 2</small>	

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

Mail your original application, forms and any documentation with the proper fee(s) to:

Michigan Department of Treasury
Special Taxes Division/ Tobacco Taxes
PO Box 30474
Lansing, MI 48909

If you have questions contact the Tobacco Tax Unit at: (517) 636-4630 or treas_tobaccotaxes@michigan.gov

Failure to accurately complete your application and submit all required documents, including the appropriate fee, will result in processing delays. All required forms can be found at www.michigan.gov/tobaccotaxes.

The license year runs from
July 1, 2018, through June 30, 2019

Tobacco Tax License Application

New License Renewal

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

PART 1: BUSINESS INFORMATION													
Business Organization <input type="checkbox"/> Individual <input type="checkbox"/> S Corporation <input type="checkbox"/> LLC (Limited Liability Corporation) <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/Estate <input type="checkbox"/> Domestic Corporation <input type="checkbox"/> International Entity <input type="checkbox"/> LLP (Limited Liability Partnership) <input type="checkbox"/> Foreign Corporation <input type="checkbox"/> Nonprofit Organization										Account # (FEIN, TR or ME)			
										If a Corporation or LLC, State of Incorporation			
										Date Incorporated			
Legal Name of Business										Corporate or LLC Number (if applicable)			
Operating Name of Business or DBA (You MUST enter all DBAs your company uses)						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 Lease Expiration Date: _____										If leased, you must attach a copy of the current lease to this application.			
Hours of Operation (type N/A if business is closed on a particular day):													
Sunday		Monday		Tuesday		Wednesday		Thursday		Friday		Saturday	
OPEN	CLOSE	OPEN	CLOSE	OPEN	CLOSE	OPEN	CLOSE	OPEN	CLOSE	OPEN	CLOSE	OPEN	CLOSE
License Contact Person Name				Telephone Number				Fax Number				E-mail Address	
PART 2: BUSINESS OWNERS AND OPERATORS													
Provide the following information for EACH and EVERY business owner, officer, partner, member, and any persons authorized to make purchasing decisions for this company. If there are any changes in owners/operators during the license year, you must notify Treasury. Attach additional sheets if necessary.													
Name				Title				Telephone Number				E-mail Address	
Residential Street Address						City				State		ZIP Code	
Are you a United States citizen? <input type="checkbox"/> Yes <input type="checkbox"/> No		If no, are you eligible to obtain employment in US? <input type="checkbox"/> Yes <input type="checkbox"/> No				Work Visa and/or Permanent Resident Card Number							
Social Security Number		Date of Birth		ID Type				ID Number		ID Expiration			
Name				Title				Telephone Number				E-mail Address	
Residential Street Address						City				State		ZIP Code	
Are you a United States citizen? <input type="checkbox"/> Yes <input type="checkbox"/> No		If no, are you eligible to obtain employment in US? <input type="checkbox"/> Yes <input type="checkbox"/> No				Work Visa and/or Permanent Resident Card Number							
Social Security Number		Date of Birth		ID Type				ID Number		ID Expiration			
Name				Title				Telephone Number				E-mail Address	
Residential Street Address						City				State		ZIP Code	
Are you a United States citizen? <input type="checkbox"/> Yes <input type="checkbox"/> No		If no, are you eligible to obtain employment in US? <input type="checkbox"/> Yes <input type="checkbox"/> No				Work Visa and/or Permanent Resident Card Number							
Social Security Number		Date of Birth		ID Type				ID Number		ID Expiration			

Notify the Tobacco Tax Unit if, during the license year ending June 30, 2019, there are changes to any information provided on this application.

PART 2: BUSINESS OWNERS AND OPERATORS — CONTINUED

Concerning each business owner, officer, partner, member and any person authorized to make purchasing decisions for this company, answer **ALL** of the following questions. Attach additional sheets if necessary.

1. Has an owner, officer, partner, member or any person authorized to make purchasing decisions for this company:
 (a) Been issued a tobacco tax license in Michigan or 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 of the business and state licensed in (Attach additional sheets if necessary):

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

If yes, name of state(s): _____

- (c) Been charged, pled guilty to, or convicted of a crime (e.g., felony or misdemeanor)?..... Yes No

If yes, explain (Attach additional sheets if necessary): _____

2. Does an owner, officer, partner, member or any person authorized to make purchasing decisions for this company 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 (Attach additional sheets if necessary):

PART 3: TRANSPORTATION/CARRIER INFORMATION

List the transportation company or carrier name, address, telephone number and contact person for each shipping company used to ship and/or receive tobacco **INTO** Michigan, ship and/or receive tobacco **IN** Michigan, or export **FROM** Michigan to an out-of-state destination.

Company Name	Contact Person	Telephone Number		<input type="checkbox"/> Ship and/or receive tobacco INTO Michigan <input type="checkbox"/> Ship and/or receive tobacco WITHIN Michigan <input type="checkbox"/> Export tobacco fromMichigan to an out-of-state destination
Street Address	City	State	ZIP Code	
Company Name	Contact Person	Telephone Number		<input type="checkbox"/> Ship and/or receive tobacco INTO Michigan <input type="checkbox"/> Ship and/or receive tobacco WITHIN Michigan <input type="checkbox"/> Export tobacco fromMichigan to an out-of-state destination
Street Address	City	State	ZIP Code	
Company Name	Contact Person	Telephone Number		<input type="checkbox"/> Ship and/or receive tobacco INTO Michigan <input type="checkbox"/> Ship and/or receive tobacco WITHIN Michigan <input type="checkbox"/> Export tobacco fromMichigan to an out-of-state destination
Street Address	City	State	ZIP Code	
Company Name	Contact Person	Telephone Number		<input type="checkbox"/> Ship and/or receive tobacco INTO Michigan <input type="checkbox"/> Ship and/or receive tobacco WITHIN Michigan <input type="checkbox"/> Export tobacco fromMichigan to an out-of-state destination
Street Address	City	State	ZIP Code	
Company Name	Contact Person	Telephone Number		<input type="checkbox"/> Ship and/or receive tobacco INTO Michigan <input type="checkbox"/> Ship and/or receive tobacco WITHIN Michigan <input type="checkbox"/> Export tobacco fromMichigan to an out-of-state destination
Street Address	City	State	ZIP Code	

PART 4: BUSINESS OPERATIONS

List **ALL** companies from which you plan to purchase Cigarettes, Roll Your Own tobacco (RYO) or Other Tobacco Products (OTP).
 Brand families must be reported for all Cigarettes and RYO (Attach additional sheets if necessary).

NOTE:

- **If, during the license year, you wish to purchase tobacco products from a company that is not listed below, you MUST notify the Department prior to doing so.**
- If importing tobacco from out of the country, you MUST include a current copy of your TTB Importers Permit.
- You MUST keep four (4) years of invoices at the physical location where tobacco will be received, stored or sold per 1993 PA 327.
- Purchases of non-approved Non-Participating Manufacturer (NPM) products are not allowed. Please review the authorized NPM products directory if you plan to purchase NPM products.

Company Name, Address and Telephone Number				Tobacco Type	Michigan Tobacco Tax Paid or Unpaid	Brand Family of Cigarette and/or RYO																																																																																																
Company Name	Street Address			<input type="checkbox"/> CIGARETTE <input type="checkbox"/> Roll Your Own <input type="checkbox"/> Other Tobacco Products	<input type="checkbox"/> PAID <input type="checkbox"/> UNPAID																																																																																																	
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PART 5: TOBACCO PRODUCTS TAX ACT (TPTA) LICENSE TYPES AND FEES

Answer the following questions:

1. Do you plan to sell Cigarettes, Other Tobacco Products, or Roll Your Own to other businesses that will resell the tobacco to others, including your own retail stores at another location? Yes No
2. Do you plan to purchase Cigarettes, Other Tobacco Products, or Roll Your Own from companies or out-of-state distributors that are NOT Michigan tobacco tax licensees? Yes No
3. Do you plan to purchase Michigan tobacco tax-paid Cigarettes, Other Tobacco Products, or Roll Your Own? Yes No
4. What TPTA 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"/> Cigarette <input type="checkbox"/> Roll Your Own and/or Other Tobacco Products	\$100	A person that produces or manufactures cigarettes or other tobacco products. This includes a person who combines two or more different tobacco products into a single blend. A person who operates or who permits any other person to operate a cigarette making machine in Michigan for the purpose of producing, filling, rolling, dispensing, or otherwise generating cigarettes. A person meeting this description shall constitute a non-participating manufacturer.
<input type="checkbox"/> Wholesaler	<input type="checkbox"/> Cigarette <input type="checkbox"/> Roll Your Own and/or Other Tobacco Products	\$100	A person that purchases all or a portion of its cigarettes or other tobacco products from a manufacturer, and sells 75% or more of those tobacco products to other businesses for resale and who maintains an established place of business where substantially all of the business is the sale of tobacco products and related merchandise at wholesale, and where a substantial stock of tobacco products and related merchandise is available to retailers for resale. Includes a chain of stores retailing tobacco to consumers if 75% of the tobacco products were purchased from a manufacturer. A wholesaler may purchase TPTA TAX PAID and TPTA TAX UNPAID tobacco products.
<input type="checkbox"/> Unclassified Acquirer	<input type="checkbox"/> Cigarette	\$100	A person (except a transportation company or consumer purchasing tobacco products from a retailer at retail licensed under the General Sales Tax Act) that imports or acquires TPTA TAX UNPAID cigarettes or other tobacco products from a source other than a TPTA-licensed wholesaler or secondary wholesaler for its own consumption, for sale to consumers or for sale to other businesses for resale. An unclassified acquirer also includes a person who receives OTP directly from a TPTA-licensed manufacturer or an out-of-state distributor that is not licensed under the TPTA.
	<input type="checkbox"/> Roll Your Own and/or Other Tobacco Products	\$10	
<input type="checkbox"/> Secondary Wholesaler	<input type="checkbox"/> Cigarette <input type="checkbox"/> Roll Your Own and/or Other Tobacco Products	\$25	A person that purchases TPTA TAX PAID cigarettes or other tobacco products from a TPTA-licensed wholesaler or unclassified acquirer and that sells the tobacco products to other businesses for re-sale. A secondary wholesaler must also maintain an established place of business in Michigan where a substantial portion 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.
<input type="checkbox"/> Vending Machine Operator	<input type="checkbox"/> Cigarette <input type="checkbox"/> Roll Your Own and/or Other Tobacco Products	Fee Varies	A person that purchases TPTA TAX PAID cigarettes or other tobacco products from a TPTA-licensed manufacturer, wholesaler or secondary wholesaler and sells those tobacco products 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"/> Cigarette <input type="checkbox"/> Roll Your Own and/or Other Tobacco Products	\$50	A person 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. NOTE: 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.

PART 6: MANUFACTURER'S LICENSE

If you are applying for a Manufacturer's license, complete this section.

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 Non-Participating Manufacturer operating or allowing another person to operate a Cigarette Making Machine in Michigan.
- I am a manufacturer of Other Tobacco Products. If checked, do you intend to combine two or more different tobacco products into a single, custom blend, in Michigan?
 Yes No
- I am a manufacturer that will have in-state representatives.
 If checked, complete and attach the [Tobacco Manufacturer's Representative Permission List \(Form 4857\)](#).

Provide the following supporting documentation:

- Copy of TTB Federal Manufacturer of Tobacco Product Permit (MTP).
- Current wholesale price list for all products being imported/sold into Michigan, including UPC codes for all cigarette products.

The Department must be notified of any changes/updates to UPC codes for cigarette product.

TOBACCO TYPE	BRAND FAMILY OF Cigarette, Roll Your Own or Other Tobacco Products (Attach additional sheets if necessary.)
<input type="checkbox"/> Cigarette <input type="checkbox"/> Roll Your Own <input type="checkbox"/> Other Tobacco Products	
<input type="checkbox"/> Cigarette <input type="checkbox"/> Roll Your Own <input type="checkbox"/> Other Tobacco Products	
<input type="checkbox"/> Cigarette <input type="checkbox"/> Roll Your Own <input type="checkbox"/> Other Tobacco Products	
<input type="checkbox"/> Cigarette <input type="checkbox"/> Roll Your Own <input type="checkbox"/> Other Tobacco Products	
<input type="checkbox"/> Cigarette <input type="checkbox"/> Roll Your Own <input type="checkbox"/> Other Tobacco Products	
<input type="checkbox"/> Cigarette <input type="checkbox"/> Roll Your Own <input type="checkbox"/> Other Tobacco Products	

PART 7: 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. Business Name	Street Address	City	State	ZIP Code
2. Business Name	Street Address	City	State	ZIP Code
3. Business Name	Street Address	City	State	ZIP Code

PART 8: CIGARETTE MAKING MACHINES/ROLLING MACHINES/MECHANICAL DEVICES

Please note a response is required to each question in Part 8.

MCL 205.422(b) defines a "cigarette making machine" as any machine or other mechanical device which meets all of the following criteria:

- Is capable of being loaded with loose tobacco, cigarette tubes or cigarette papers, and any other components related to the production of cigarettes;
- Is designed to automatically or mechanically produce, roll, fill, dispense, or otherwise generate cigarettes;
- Is commercial-grade or otherwise designed or suitable for commercial use; and
- Is designed to be powered or otherwise operated by a main or primary power source other than human power.

CIGARETTE MAKING MACHINES:

1. Does the business currently own or lease a CIGARETTE MAKING MACHINE? Yes No
 If YES, please provide the address where the machine is located.

Street Address	City	State	ZIP Code
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2. Is there currently or will there be at least one CIGARETTE MAKING MACHINE operated at the above business address to produce, roll or otherwise generate cigarettes? Yes No
 If YES, please indicate the number of CIGARETTE MAKING MACHINES currently operated at the above location (indicate zero if none currently operate): _____

OTHER ROLLING MACHINES OR MECHANICAL DEVICES:

3. Is there currently or will there be at least one machine or other mechanical device (which is not a CIGARETTE MAKING MACHINE) available for use by customers or others at the above business address for the purpose of producing, rolling or otherwise generating cigarettes?..... Yes No
 If YES, please indicate the number of machines or other mechanical devices (which are not CIGARETTE MAKING MACHINES) currently operated at the above address: _____

Street Address	City	State	ZIP Code
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4. If answered YES to the above questions, check ALL of the following that apply which best describes how the machine(s) or mechanical device(s) are powered in order to operate:
 Manual/Hand Crank Electric (Plug-In) Battery Operated

PART 9: CERTIFICATION

INSTRUCTIONS: This form must be signed by the owner (if an individual) or, if not an individual, must be signed by at least two general partners or each member, or corporate officer(s) (i) authorized to make decisions on behalf of the applicant relating to the activities authorized under (or for which) the license is being sought or (ii) responsible for filing returns and making tax payments, as applicable.

By 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, schedules, or attachments, and that, to the best of my knowledge, it is true and complete.

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