

# 2020 Quarterly Statement of Deposit by Non-Participating Manufacturer (NPM)

Issued under authority of Public Act 327 of 1993 and Public Act 244 of 1999. Filing is mandatory.

SECTION 1: TOBACCO PRODUCT MANUFACTURER'S IDENTIFICATION		
1. NPM Name	2. Account Number (FEIN, TR or ME Number)	
3. Address (Street, City, State, ZIP Code)	4. Contact Person	
5. Telephone Number	6. Fax Number	7. E-mail Address
SECTION 2: FINANCIAL INFORMATION		
Effective June 13, 2016, an NPM must make quarterly escrow deposits and submit quarterly Certification of Compliance forms (Form 3762). The preliminary rate per units sold for each of the 2020 quarterly certifications is 0.0368704. See instructions for additional information, including quarterly dates and deadlines.		
8. Sales Quarter. Complete a separate Statement of Deposit for each quarter of sales.....	<input type="checkbox"/> 1st Quarter <input type="checkbox"/> 2nd Quarter <input type="checkbox"/> 3rd Quarter <input type="checkbox"/> 4th Quarter	
9. Units Sold (see instructions for details).....	9.	
10. Rate Per Unit (see instructions for details).....	10.	0.0368704
11. Escrow Amount. Amount paid into the qualified Escrow Account by the Manufacturer identified in Section 1 (attach proof of deposit). Multiply line 9 by line 10 .....	11.	\$
SECTION 3: FINANCIAL INSTITUTION		
12. Name of Financial Institution	13. Address (Street, City, State, ZIP Code)	
14. Michigan Escrow Account Number	15. Total Amount Held in Escrow for Michigan	
SECTION 4: RESIDENT AGENT INFORMATION		
Resident Agent Name	Resident Agent Address	
Telephone Number	Fax Number	E-mail Address
SECTION 5: CERTIFICATION		
<i>I hereby certify that the NPM named in Section 1 is not a participant in the Master Settlement Agreement and that, in accordance with 1999 PA 244, MCL 445.2051 to 445.2052, it has performed its obligation to establish a qualified escrow account and that it has, for the calendar quarter marked above, deposited funds into that account as described above.</i>		
Name of Officer or Authorized Agent	Title	
Signature of Officer or Authorized Agent	Date	
SECTION 6: SIGNATURE		
<i>I declare under penalty of perjury that the information contained in this Certification of Compliance and attachments is true and complete to the best of my knowledge.</i>		
Name of Officer or Authorized Agent	Title	
Signature of Officer or Authorized Agent	Date	

**Mail originals of Form 3762, Form 5465, and deposit receipt to:**  
 Michigan Department of Treasury,  
 Tobacco Tax Unit  
 P.O. Box 30791  
 Lansing, MI 48909

**Also mail a copy to:** Office of Attorney General, Revenue & Collections Division, 525 W. Ottawa, P.O. Box 30754, Lansing, MI 48909.

For questions, call 517-636-4630. **If your name does not appear on the Non-Participating Manufacturer (NPM) Tobacco Products That May Be Sold in Michigan list published at [www.michigan.gov/tobaccotaxes](http://www.michigan.gov/tobaccotaxes) identifying authorized NPM's and their brands, you are prohibited from selling, or having your brands sold for consumption in Michigan.**

## Instructions for Form 5465, 2020 Quarterly Statement of Deposit by Non-Participating Manufacturer (NPM)

### SECTION 1: TOBACCO PRODUCT MANUFACTURER'S IDENTIFICATION

Sec. 1 (l) of Act 244 defines a tobacco product manufacturer as: "...an entity that after the date of enactment of this act directly (and not exclusively through any affiliate) meets 1 or more of the following:

(i) Manufactures cigarettes anywhere that such manufacturer intends to be sold in the United States, including cigarettes intended to be sold in the United States through an importer (except where such importer is an original participating manufacturer that will be responsible for the payments under the master settlement agreement with respect to such cigarettes as a result of the provisions of subsection II(mm) of the master settlement agreement and that pays the taxes specified in subsection II(z) of the master settlement agreement, and provided that the manufacturer of such cigarettes does not market or advertise such cigarettes in the United States).

(ii) Is the first purchaser anywhere for resale in the United States of cigarettes manufactured anywhere that the manufacturer does not intend to be sold in the United States.

(iii) Becomes a successor of an entity described in subparagraph (i) or (ii)."

**Lines 1-7:** Enter your organization's name, account number, address, contact person, telephone and fax numbers and e-mail address for contact person.

### SECTION 2: FINANCIAL INFORMATION

Use Chart 1 to complete this section.

**Line 8: Sales Quarter.** Mark applicable sales quarter. Complete a separate certification for each quarter of sales.

**Line 9: Units Sold.** Calculate units sold for consumption on Michigan using the example bellow. **NOTE:** 0.09 ounces of "roll-your-own" tobacco is equivalent to one cigarette. See MCL 445.2051 for the definition of units sold.

Example: For sales in the first quarter, reporting 30,000 individual cigarettes and 30.5 pounds of roll-your-own (RYO) tobacco, calculate as follows:

Total pounds RYO.....	30.50
16 oz. in a LBS.....	<u>x 16.00</u>
Total Ounces .....	488
RYO to Cigs.....	<u>÷ 0.09</u>
Total RYO Cigs.....	5,422.22
Total Regular Cigs .....	<u>+ 30,000.00</u>
<b>Total Cigs Sold.....</b>	<b>35,455.22</b>

**Line 10: Rate Per Unit.** The preliminary escrow rate for 2020 = 0.0368704.

**NOTE:** It is important to note that you will use a preliminary escrow rate when you deposit escrow and file the Certifications each quarter. You will then use the actual escrow rate when you deposit escrow and file your certification at the time of the annual reconciliation. The Department will provide you with both the preliminary and actual escrow rates you will use to calculate the escrow amount due.

**Line 11: Escrow Amount.** Multiply line 9 by line 10. This amount must be paid into the qualified Escrow Account by the Manufacturer. *Attach proof of deposit.*

Example:

Line 9: Units Sold..... 35,333.33

Line 10: Rate Per Unit..... x 0.0368704

**Line 11: Escrow Amount**  
(Multiply line 9 by line 10)..... **\$1,302.75**

### SECTION 3: FINANCIAL INSTITUTION

Enter the name and address of the financial institution holding your escrow account, your Michigan escrow account number, and the total cumulative amount currently in your escrow account for the benefit of Michigan. If this certification is for the first year in which your products were sold in Michigan, you must include a signed copy of your escrow agreement with the financial institution.

### SECTION 4: RESIDENT AGENT INFORMATION

Enter your resident agent's name, address, telephone and fax numbers and e-mail address for the contact person.

### SECTION 5: CERTIFICATION

An officer of the corporation or other authorized agent must sign and date this Certification of Compliance.

### SECTION 6: SIGNATURE

An officer of the corporation or other authorized agent must sign and date this Certification of Compliance.

Make your deposit by the time frame outlined in the instructions provided in Chart 1, Quarter Due Dates.

Mail originals of Form 3762, Form 5465, and deposit receipt to:

Michigan Department of Treasury,  
Tobacco Tax Unit  
P.O. Box 30791  
Lansing, MI 48909

Mail a copy of Form 3762, Form 5465, and deposit receipt to:

Office of Attorney General  
Revenue & Collections Division  
525 W. Ottawa  
P.O. Box 30754  
Lansing, MI 48909

### CHART 1: QUARTER DUE DATES

Quarter	2020 Time Periods	Deposit Deadline	Certification Deadline (Form 3762)
1	January 1 - March 31, 2020	April 30, 2020	May 15, 2020
2	April 1 - June 30, 2020	July 31, 2020	August 15, 2020
3	July 1 - September 30, 2020	October 31, 2020	November 15, 2020
4	October 1 - December 31, 2020	January 31, 2021	February 15, 2021