

Annual Reconciliation for 2023 Escrow Deposit

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			
Non-Participating Manufacturer Name		Account Number (FEIN, TR or ME Number)	
Address (Street)	City	State	ZIP Code
Contact Person		Contact Telephone Number	
Contact Fax Number	Contact E-mail Address		
SECTION 2: FINANCIAL INFORMATION			
<p>A Non-Participating Manufacturer (NPM) is required to make an annual escrow reconciliation deposit using the final 2023 escrow rate per unit sold, which is 0.0434202. See instructions for additional information, including dates and deadlines.</p>			
1. Total units reported on all 2023 quarterly statements (Form 5465) from January 1, 2023, to December 31, 2023.....	1.		
2. Additional unreported units during 2023 (units not reported on line 1).....	2.		
3. Add line 1, and line 2.....	3.		
4. Units reported in error (over-reported) from January 1, 2023, to December 31, 2023.....	4.		
5. Total units sold from January 1, 2023, to December 31, 2023. Subtract line 4 from line 3.....	5.		
6. Final 2023 escrow rate.....	6.		0.0434202
7. Reconciled 2023 escrow deposit amount. Multiply line 5 by line 6.....	7.	\$	
8. Total escrow deposits made in 2023 from January 1, 2023, to December 31, 2023.....	8.	\$	
9. Total 2023 annual escrow deposit due. Subtract line 8 from line 7.....	9.	\$	
SECTION 3: FINANCIAL INSTITUTION			
Name of Financial Institution			
Financial Institution Address (Street)	City	State	ZIP Code
Michigan Escrow Account Number	Total Amount Held in Escrow in Michigan		
SECTION 4: RESIDENT AGENT INFORMATION			
Resident Agent Name		Telephone Number	
Resident Agent Address (Street)	City	State	ZIP Code
Fax Number	E-mail Address		

Account Number from Page 1

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SECTION 5: CERTIFICATION

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 year marked above, deposited funds into that account as described above.

Name of Officer or Authorized Agent	Title
Signature of Officer of Authorized Agent	Date

SECTION 6: SIGNATURE

I declare under penalty of perjury that the information contained in this Annual Reconciliation and attachments is true and complete to the best of my knowledge.

Name of Officer or Authorized Agent	Title
Signature of Officer of Authorized Agent	Date

Mail originals of this form and the Annual Certification of Compliance by Non-Participating Manufacturer (Form 5531), and deposit receipt, to:

**Michigan Department of Treasury,
Tobacco Tax Unit
PO Box 30791
Lansing MI 48909**

Also mail a copy to:

**Office of Attorney General
Revenue & Collections Division
525 W. Ottawa
PO Box 30754
Lansing MI 48909**

For information, 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, you are prohibited from selling, or having your brands sold for consumption in Michigan.

Instructions for Form 5532, Annual Reconciliation of Escrow Deposit

SECTION 1: TOBACCO PRODUCT MANUFACTURER'S IDENTIFICATION

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

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 one 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).

SECTION 2: FINANCIAL INFORMATION

Step 1: Fill in all information to calculate units sold and total amount deposited into a qualified escrow account for the 2023 year. Calculate total units sold for in Michigan using the example below.

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:

	30.50	Total pounds RYO
×	16.00	16 ounces in a pound
	<hr/>	
	488.00	Total ounces
÷	0.09	RYO to cigarettes
	<hr/>	
	5,422.22	Total RYO cigarettes
+	30,000.00	Total regular cigarettes
	<hr/>	
	35,455.22	Total cigarettes sold

Step 2: Calculate additional 2023 escrow deposit for 2023 reconciliation.

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.

Mail originals of Form 5531, Form 5532, and deposit receipt to:

**Michigan Department of Treasury
Tobacco Tax Unit
PO Box 30791
Lansing MI 48909**

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525 W. Ottawa
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DATES AND DEADLINES

Annual Reconciliation deposit is due April 15, 2024. Form 5531 and Form 5532 are due April 30, 2024.