

Tobacco Products Tax Electronic Filing Application

This form is issued under authority of P.A. 327 of 1993, as amended.

Company Name	Application Date		
Mailing Address	City	State	ZIP Code
FEIN Number	Phone Number	Fax Number	

Based on your average tax return filing size, choose your primary filing option. See page 2 for additional information.

Tobacco Tax Roles - Other Tobacco Products Only

Web Direct Fillable Forms ASCII Flat File (A completed *Trading Partner Agreement* (Form 3999) is required for all new applicants.)

OTHER TOBACCO PRODUCTS

					OFFICE USE ONLY
Contact Name	Contact Telephone Number	Contact E-mail Address	Secondary Wholesaler	Prepare Tax Returns/ Inventory Adjuster	User ID
<input type="checkbox"/> ADD <input type="checkbox"/> REMOVE					
<input type="checkbox"/> ADD <input type="checkbox"/> REMOVE					
<input type="checkbox"/> ADD <input type="checkbox"/> REMOVE					

TOBACCO TAX ROLES - CIGARETTES ONLY

FILING OPTIONS (Select only one option) See Page 2 for instructions and additional information.

Web Direct Fillable Forms ASCII Flat File

Select the required roles for you and/or your staff by placing and X in the appropriate box.

You must include their name. See Page 2 for instructions and an example of completed form.

					Wholesalers and Unclassified Acquires Only		OFFICE USE ONLY
Contact Name	Contact Telephone Number	Contact E-mail Address	Secondary Wholesaler	Prepare Tax Returns/ Inventory Adjuster	Order Stamps	Receive Stamps	User ID
<input type="checkbox"/> ADD <input type="checkbox"/> REMOVE							
<input type="checkbox"/> ADD <input type="checkbox"/> REMOVE							
<input type="checkbox"/> ADD <input type="checkbox"/> REMOVE							
<input type="checkbox"/> ADD <input type="checkbox"/> REMOVE							

INTERNET FTP SERVER DISCLAIMER: The system is for the use of authorized clients only. Individuals using the computer network system without authorization, or in excess of their authorization, are subject to having all their activity on this computer network system monitored and recorded by system personnel. To protect the computer network system from unauthorized use and to ensure the computer network systems is functioning properly, system administrators will monitor this system. Anyone using this computer network system expressly consents to such monitoring and is advised that if such monitoring reveals possible conduct of criminal activity, system personnel may provide the evidence of such activity to law enforcement officers. Access is restricted to authorized users only. Unauthorized access is a violation of state, federal, civil and criminal laws.

AUTHORIZATION

Licensee identification number and password, when included as part of the report filed pursuant to this Agreement, shall constitute the signature of the Licensee on the Report as if such Report were actually signed by the Licensee. Each party shall adopt as its signature an electronic identification consisting of codes in each electronic transmission transmitted by such Party (the "Signature"). Each party agrees that any Signature of a Party affixed to or contained in any transmitted electronic transmission shall be sufficient to verify the Party originated such electronic transmission. Neither Party shall disclose to any unauthorized person the Signature of the other Party. Each Party agrees to maintain adequate back-up files to recreate electronic transmission as required. Back-up files shall be subject to the terms of this Agreement to the same extent as the original data. Electronic transmissions shall be retained for such periods as required by relevant Michigan statutes.

Authorized Signature	Title	Date
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Filing Option Instructions/Information**WEB DIRECT FILLABLE FORMS**

Web Direct Fillable Forms allows you to complete your tax return forms online. To use this option, you must enter in all required tax return information on each schedule form. Depending upon the forms and schedules you are required by license to file with the Michigan Department of Treasury, this option may include entering all required detail data on each Tobacco Products invoice for products imported or acquired.

ASCII FLAT FILE

ASCII Flat File allows you to transfer a file of formatted tax data to the Michigan Electronic Filing System. This option is usually used by filers that have large amounts of detail data and/or computer application systems that can export data files in the format required by the state. With ASCII flat file you do not have to re-enter tax data on forms (see WEB DIRECT FILLABLE FORMS above) but it will require testing, validation and certification of your formatted data files before you will be allowed to file with the state.

Therefore, careful consideration must be taken when selecting the option to file electronically. Once registered to file your tax return information electronically, you will not be allowed to change filing options online. To change filing options you must complete and sign another application form.

Tobacco Tax Roles - Other Tobacco Products Only - Add or Remove Authorized Contact

1. **Prepare Returns** - The person in this role will be responsible for compiling and completing the monthly Other Tobacco Tax Return (OTP) including filing amendments. The assigned Usercode and Password will be accepted as a valid signature. This role will include the ability to submit OTP returns electronically, add, change, amend or delete a return. The person in this role may view tax returns confirmation numbers and add or remove an authorized contact. If your Tobacco license type is a Secondary Wholesalers of OTP and you are not licensed as a wholesaler and/or Unclassified Acquirer, place an X in the Secondary Wholesaler box only.

Tobacco OTP Tax Role - Selection Example

Contact Name	Contact Telephone Number	Contact E-mail Address	Secondary Wholesaler	Prepare Tax Returns/Inventory Adjuster
M. Doe <input type="checkbox"/> ADD <input checked="" type="checkbox"/> REMOVE				
J. Doe <input checked="" type="checkbox"/> ADD <input type="checkbox"/> REMOVE				X
A. Doe <input checked="" type="checkbox"/> ADD <input type="checkbox"/> REMOVE				X

Tobacco Tax Roles (Cigarettes Only) - Description and Example - Add or Remove Authorized Contact

1. **Order Stamps** - The person in this role is responsible for ordering Tobacco Stamps electronically using the Tobacco Automated System. The person in this role may view confirmation and tracking numbers to verify the status of a previous stamp order.

2. **Receive Stamps** - The responsibility for this role is to update the Tobacco System to confirm receipt of tobacco Stamps electronically using the Automated Stamp System. Current Tobacco orders and history of stamps orders can be viewed only. The assigned usercode password will be acceptable as a valid signature.

3. **Prepare Returns** - The person in this role will be responsible for compiling and completing the monthly Tobacco Tax Return(s) including filing amendments. The assigned Usercode Password will be acceptable as a valid signature. This role will include the ability to submit returns electronically, add, change, amend or delete a return. The person in this role may view tax returns confirmation numbers, order confirmations, UPS tracking numbers and stamp order information for verification of stamp inventory.

4. **Stamp Inventory Adjuster** - The person in this role will be responsible for returning stamped cigarettes to the manufacturer and/ or damaged and unused cigarette stamps to the Department. This person will be authorized to request adjustment(s) to the stamp inventory. The request must be approved by the Department before the adjustment is valid.

If your Tobacco license type is a Secondary Wholesalers of Cigarettes and you are not licensed as a wholesaler and/or Unclassified Acquirer, place an X in the Secondary Wholesaler box only.

Tobacco Tax Role - Cigarettes Only - Selection Example

Contact Name	Order Stamps	Receive Stamps	Secondary Wholesaler	Prepare Tax Returns/Inventory Adjuster
M. Doe <input type="checkbox"/> ADD <input checked="" type="checkbox"/> REMOVE				
J. Doe <input checked="" type="checkbox"/> ADD <input type="checkbox"/> REMOVE		X		X
A. Doe <input checked="" type="checkbox"/> ADD <input type="checkbox"/> REMOVE	X	X		X

Send applications to:
Michigan Department of Treasury
Special Taxes Division
Tobacco Tax Unit
P. O. Box 30474
Lansing, MI 48909-7974