

Tobacco Products Electronic Funds Transfer (EFT) Credit Application

Issued under P.A. 122 of 1941, as amended. Filing is mandatory if you wish to pay by EFT Credit.

INSTRUCTIONS: Use this form to notify Treasury that you intend to pay your tobacco product taxes by EFT Credit. You may begin electronic payment after you receive our approval.

Taxpayer Name and Address	Taxpayer Identification Number (TR, FE or ME Number)
	Contact Person Telephone Number
Contact Person	Contact Person Fax Number

Tax Type: Tobacco Products

**Tax Codes: Tobacco Products Tax (07300)
Tobacco Products Proposed Adjustment (07311)
Tobacco License Fee/Equity Assessment (07321)
Tobacco Stamp Fee (07331)**

The Michigan Department of Treasury will approve requests for EFT Credits if you agree to follow the adopted format. See instructions on Page 2 of this form. You must also electronically send a test (zero dollar or \$.01 transmission, completely formatted) before written approval and actual filing can begin.

AUTHORIZATION FOR EFT CREDITS

I agree to follow the formats adopted by the Michigan Department of Treasury for Tobacco Products tax payments. I will also send an electronic test. I agree to notify Treasury in advance of any change in my payment method.

Signature of Responsible Officer	Title	Date
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Please be aware of corporate officer liability as provided in Michigan Compiled Laws 205.27a(5):

"If a corporation liable for taxes administered under this act fails for any reason to file the required returns or to pay the tax due, any of its officers having control or supervision of, or charged with the responsibility for making the returns or payments is personally liable for the failure....."

CORPORATE OFFICER CERTIFICATION

(This form will not be processed for corporations unless this section is completed.)

Signature of Officer Responsible for Reporting and/or Paying Michigan Taxes	Date
Type or Print	Title

This corporate officer certification must be resubmitted when there is a change in the officer responsible for filing and/or paying Michigan Taxes.

Mail this form to the Michigan Department of Treasury for approval. Treasury will sign it and return it to you.

Treasury Approval	Date
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If you have any questions, contact the Michigan Department of Treasury at (517) 636-4630.

Return this form to: Michigan Department of Treasury
Special Taxes Division
P.O. Box 30474
Lansing, MI 48909-7974
Fax: (517) 636-4631

Instructions for Form 4239, Tobacco Products Electronic Funds Transfer (EFT) Credit Application

You are requesting permission to make monthly payments of tobacco product taxes using the Electronic Funds Transfer (EFT) credit method. To use this method, you must contact an EFT member bank (or its affiliate) and request that it initiate an EFT credit electronic funds transfer to the designated State of Michigan bank account. (Please contact your bank for information concerning its ability to initiate EFT credits for you.)

Please send a zero dollar transmission, completely formatted, as a test to the State of Michigan bank account using the EFT credit method. Once we have verified that the test posts to your account properly, we will send you written approval and you can begin EFT credit payments immediately.

Transmission Information Detail

1. Make EFT credit transmissions to the State Treasurer's account at Bank One, N.A., Detroit, account number 675525729. Your bank may also need to know Bank One's ABA number, which is 0720 0032 6. You must contact your bank early to notify them of your EFT transfer amount. Most banks require at least 24 hours' lead time. Contact your bank for specific deadlines.

2. Your bank needs to know the format for the addendum portion of the transmission. The State of Michigan has adopted the following CCD+ format:

Field	Contents
Segment Identifier	"TXP"
TXP01	Federal Employer Identification Number or Michigan Department of Treasury assigned account number ("ME-..." or "TR-..."). Please enter the entire account number, including the hyphen.
TXP02	Tax Type Codes: 07300 - Tobacco Products Tax 07311 - Tobacco Products Proposed Adjustment 07321 - Tobacco License Fee/Equity Assessment 07331 - Tobacco Stamp Fee
TXP03	Tax period end date. Period for which tax was accrued in "YMMDD" format ("DD" can be any valid day, preferably the 20th of the month.)
TXP04	Amount type. "T" for Tax.
TXP05	Amount of tax being paid in "\$\$\$\$cc" format ("cc," cents must be filled in even if you transfer whole dollar amounts.)
TXP06	Amount type. "P" for penalty.
TXP07	Amount of penalty being paid in "\$\$\$\$cc" format ("cc" cents must be filled in even if you transfer whole dollar amounts.)
TXP08	Amount type. "I" for interest.
TXP09	Amount of interest being paid in "\$\$\$\$cc" format. ("cc" cents must be filled in even if you transfer whole dollar amounts.)

- NOTES:**
1. Fields TXP06, TXP07, TXP08, and TXP09 are optional and only need to be completed if penalty and/or interest are being paid.
 2. Separator for all fields is "***".
 3. Terminator = "\."