

Equity Assessment Prepayment Report for Non-Participating Manufacturers (NPMs) of Cigarettes and/or “Roll-Your-Own” Tobacco

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

The report covers sales from **January 1, _____** through **December 31, _____**. Form and prepayment are due March 1 of the current calendar year, before selling cigarettes and/or Roll-Your-Own tobacco in Michigan. **NPMs that fail to comply will not appear on Treasury’s website www.michigan.gov/tobaccotaxes as an authorized NPM.**

CONTACT INFORMATION					
1. Manufacturer Name			2. FE, ME, or TR Number (If applicable)		
3. Address			4. Business Telephone Number		
5. City	6. State	7. Postal Code	8. Country	9. Date began or will begin selling in Michigan	
10. Resident Agent Name			11. Telephone Number of Resident Agent		
12. Address	13. City		14. State	15. Postal Code	16. Country

17. Indicate the brand Family name and the UPC code of the tobacco product and whether the product is cigarette or RYO. Attach additional sheets as needed.

Brand Family Name	UPC Code	Cigarette or “Roll-Your-Own” (RYO) Tobacco	
		<input type="checkbox"/> Cigarette	<input type="checkbox"/> RYO Tobacco
		<input type="checkbox"/> Cigarette	<input type="checkbox"/> RYO Tobacco
		<input type="checkbox"/> Cigarette	<input type="checkbox"/> RYO Tobacco
		<input type="checkbox"/> Cigarette	<input type="checkbox"/> RYO Tobacco
		<input type="checkbox"/> Cigarette	<input type="checkbox"/> RYO Tobacco
		<input type="checkbox"/> Cigarette	<input type="checkbox"/> RYO Tobacco
		<input type="checkbox"/> Cigarette	<input type="checkbox"/> RYO Tobacco
		<input type="checkbox"/> Cigarette	<input type="checkbox"/> RYO Tobacco

Note: An NPM must notify the department when brands not included on this list will be sold in Michigan or if brands are discontinued during the year.

18. Equity Assessment Prepayment Amount due by March 1st or prior to selling cigarettes or Roll-Your-Own in Michigan (a minimum of \$10,000 or the amount determined by the Treasury Department).....

CERTIFICATION				
<i>I declare under penalty of perjury that the information contained in this report and any attachments is true and correct to the best of my knowledge. I further declare my intent to comply with Public Act 244 of 1999, and sections 6c and 6d of Public Act 327 of 1993, as amended.</i>				
Officer Name		Title		
Address	City	State	Postal Code	Country
Officer Signature		Date	Phone Number	

When completed, mail a copy of the form to: Michigan Department of Treasury, Tobacco tax Unit, PO Box 30791 Lansing, MI 48909. The Tobacco Taxes Unit can be reached at 517-636-4630 or faxed at 517-636-4631.

Instructions for Completing Form 4126, Equity Assessment Prepayment Report for Non-Participating Manufacturers (NPMs) of Cigarettes and/or “Roll-Your-Own” Tobacco

Form 4126, *Equity Assessment Prepayment Report for Non-Participating Manufacturers (NPMs) of Cigarettes and/or “Roll-Your-Own” Tobacco* must be completed and submitted with payment (along with any escrow requirements - see P.A. 244 of 1999 and MCL 205.426c) before your organization’s product can be sold in Michigan. ¹ **Violations of MCL 205.426c and MCL 205.426d may result in civil fines and the tobacco product may be seized.**

Cigarette Definition

The definition of a “cigarette” is taken from P.A. 244 of 1999.

CONTACT INFORMATION

Enter the year that this prepayment report covers on page one.

Lines 1-8. Enter your organization’s name, tax identification number, telephone number and complete address, including name of country if other than the United States.

Line 9. Enter the date that your organization began or will begin selling cigarettes or “Roll-Your-Own” tobacco in Michigan or to a distributor who will ship into Michigan.

Lines 10-16. Enter the name, address, and telephone number of the resident agent. P.A. 327 of 1993, as amended, requires that a non-participating manufacturer appoint and continually engage a resident agent for service of process. That service shall constitute legal and valid service of process on the non-participating manufacturer. The department must be notified of any change regarding the resident agent.

Family Name and UPC Code

Line 17: Enter the brand family name and UPC Code of the tobacco product to be sold in Michigan. Do not include styles. Indicate if the tobacco product is cigarette or “roll-your-own” tobacco.

Line 18: The equity assessment prepayment amount that was determined by the department was based on anticipated sales in Michigan for the previous year, or \$10,000, whichever is greater. For purposes of calculating the equity assessment, .09 ounces of “roll-your-own” equals one cigarette.

Submit the full payment along with this completed report to:

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

Questions can be directed to 517-636-4630.

Forms can be faxed to 517-636-4631.

CERTIFICATION

Enter the name, title, address, name of country if other than the United States, and telephone number of an officer of the Non-Participating Manufacturer. The officer must sign and date the form attesting to the information provided on the form.

Once all required criteria are met, qualifying Non-Participating Manufacturers and their identified brand families will be listed on Treasury’s website www.michigan.gov/tobaccotaxes as authorized. Please note that licensed Wholesalers and Unclassified Acquirers are required to check the website list before they purchase or affix the appropriate stamp required by P.A. 327 of 1993, as amended.