

Application for Compensation for Certain Upgrades to Cigarette Tax Stamping Technology and Equipment

INSTRUCTIONS: Under Michigan law, an eligible stamping agent may be compensated for certain upgrades to technology and equipment that are necessary to affix encrypted digital cigarette tax stamps. By law, the amount of the compensation is 0.5% of the tax due on the stamping agent's sales of Michigan-stamped cigarettes each month.

NOTE: Upgrades to technology or equipment are eligible for compensation provided that (1) the stamping agent has existing related technology/equipment which is being "upgraded," (2) the costs are directly related to the proper operation of a digital stamping machine, and (3) the costs otherwise meet the statutory requirement under MCL 205.427(7)(c).

PART 1: STAMPING AGENT INFORMATION						
Name of Stamping Agent (include d/b/a if applicable)				Account Number (FEIN, ME, or TR)		
Tobacco Tax License Number				Daytime Telephone Number		
Street Address 1						
Street Address 2				City	State	ZIP Code
Email Address						
PART 2: QUALIFICATION FOR COMPENSATION UNDER MCL 205.427(7)(c)						
(a) Do you currently affix Michigan encrypted digital cigarette stamps to individual packs of cigarettes using a high speed stamping machine? <input type="checkbox"/> Yes <input type="checkbox"/> No		(b) Do you currently affix Michigan encrypted digital cigarette stamps to individual packs of cigarettes using a hand stamping machine or device? <input type="checkbox"/> Yes <input type="checkbox"/> No		(c) Do you attest that all items for which you are seeking compensation serve as an upgrade to existing technology or equipment, and meet the statutory requirements provided under MCL 205.427(7)(c)? <input type="checkbox"/> Yes <input type="checkbox"/> No		
PART 3: COMPENSATION FOR UPGRADES TO TECHNOLOGY AND EQUIPMENT						
For each item for which you are seeking compensation, complete the information below. You must attach supporting documentation for all costs for which you are seeking compensation, including copies of itemized invoices. Failure to provide the documentation may result in delay or denial of your request. Attach additional sheets as needed. If you have questions call the Tobacco Tax Unit at 517-636-4630.						
Description of Item Purchased	Serial Number (if applicable)	Date of Purchase	Cost of Item Purchased	Sales/Use Tax	Shipping (if applicable)	Total Reimbursement Requested
1.						
2.						
3.						
4.						
GRAND TOTAL						
PART 4: CERTIFICATION BY STAMPING AGENT						
<i>I declare under penalty of perjury that the information on this form is true and complete to the best of my knowledge.</i>						
Name of Officer, Member, Partner or Authorized Agent (print or type)						
Signature of Officer, Member, Partner or Authorized Agent					Date	

For assistance contact the Tobacco Tax Unit at 517-636-4630.

Return completed form and supporting documentation to: Michigan Department of Treasury
Tobacco Tax Unit
PO Box 30791
Lansing, MI 48909