

Application for Other Tobacco Products Stamp

Issued under the authority of Public Act 327 of 1993, as amended. Filing is mandatory. You will not receive a stamp unless this form is submitted.

Once your application has been received Treasury will review the information and will send the approved application to the stamp contractor. Your request must be approved by Treasury before the stamp can be made. The contractor will deliver the stamp to you.

PART 1: APPLICANT NAME AND ADDRESS		
Name of Owner	Name of Business	FE, ME or TR Number
E-mail Address		Daytime Telephone Number
Quantity of Stamps Requested _____		
Reason for Stamp Order:		
<input type="checkbox"/> New Stamp (Select only if no OTP stamp has been issued previously)		
<input type="checkbox"/> Replace Stamp (Please select only if a previously issued stamp has been lost or damaged)		
<input type="checkbox"/> Damaged Stamp* <input type="checkbox"/> Lost Stamp**		
The OTP Stamp is and shall at all times remain the property of the Department of Treasury and MUST be returned to the Department if the stamp becomes damaged or upon discontinuance of business.		
**Please note that by selecting "Lost Stamp" and signing this form you are certifying that all reasonable efforts to locate the stamp have been exhausted. This certification will be placed on file.		
Owner's Signature	Owner's Printed Name	Date
PART 2: PHYSICAL ADDRESS		
Provide physical address where tobacco products are received, stored and sold. This is where the stamp will be delivered.		
PART 3: MICHIGAN DEPARTMENT OF TREASURY APPROVAL		
Stamp Number to be inserted in Seal	Treasury Authorizing Signature	
PART 4: CONTRACTOR ENDORSEMENT		
A stamp(s) as described above was delivered to the applicant on (date)	Contractor Signature	

If you have questions, call 517-636-4630.

Return To:

Michigan Department of Treasury
Special Taxes Division
Tobacco Taxes
PO Box 30791
Lansing MI 48909
Fax: 517-636-4631

INFORMATION REGARDING OTHER TOBACCO PRODUCTS (OTP) STAMP

Unlike cigarettes, individual items of OTP are not required to have a tax stamp affixed or bear a Treasury-authorized marking. However, certain cases, boxes and containers containing OTP must bear the “proper” marking required by Treasury. The “proper” marking may take the form of the name and address of first purchaser or the marking applied by the Treasury-authorized OTP roller/hand stamper (i.e., the OTP Stamp described in this application) depending on the circumstances. Below are specific rules regarding OTP:

a) Shipping Cases, Boxes, or Containers of OTP Generally

Every shipping case, box or container of OTP found in a place of business or otherwise in the possession of a retailer, secondary wholesaler, transporter, unclassified acquirer, vending machine operator, or wholesaler must bear the “proper” marking required by Treasury except as otherwise explained below.

b) Original Manufacturer Shipping Cases of OTP

Each original manufacturer shipping case of OTP that is received or acquired in Michigan by a wholesaler, secondary wholesaler, vending machine operator, unclassified acquirer, or retailer, must bear at least 1 of the following “markings”:

- 1) Name and address of the person making the first purchase in Michigan (e.g., a shipping label), or
- 2) The “marking” applied by the Treasury-authorized OTP roller/hand stamper (i.e., the OTP Stamp described in this application).

Licensed wholesalers and unclassified acquirers typically receive OTP in original manufacturers’ shipping cases directly from manufacturers or unlicensed out-of-state distributors. Once an original manufacturer’s shipping case of OTP is received or acquired in Michigan, these wholesalers and unclassified acquires MUST affix the marking applied by the Treasury authorized OTP roller/hand stamper to each original manufacturer’s shipping case if it does not already bear the name and address of the first purchaser in Michigan. If an original manufacturer’s shipping case is purchased or otherwise acquired by a secondary wholesaler or retailer from a licensed wholesaler or unclassified acquirer, the shipping case must bear one of the above markings or it will be presumed to be contraband and subject to seizure and forfeiture under the Tobacco Products Tax Act (“TPTA”).

Each original manufacturer shipping case of OTP is not required to have either prescribed marking (e.g., name and address of first purchaser in Michigan or marking applied with Treasury-authorized OTP roller/hand stamp) while being transported into Michigan. Therefore, labeling or marking the shrink-wrap or other material covering a pallet or group of these cases is acceptable. However, once received or acquired in Michigan by the licensee, each original manufacturer shipping case must bear either of the markings described above or it will be in violation of the TPTA; regardless whether there is a marking on the shrink-wrap or other material covering the pallet or group of these cases.

c) Other Shipping Cases, Boxes or Containers of OTP

Wholesalers and unclassified acquirers typically ship OTP to their customers (e.g., secondary wholesalers, vending machine operators, and retailers) in smaller cases, boxes, or containers after the OTP has been broken down from the original manufacturers’ shipping cases. Before shipping any such case, box, or other container of OTP (regardless whether a case, box, or container also contains other (non-tobacco) items), each must be marked by the wholesaler or unclassified acquirer using the Treasury-authorized OTP roller/hand stamper (i.e., the OTP Stamp described in this application).

Secondary wholesalers may further break down cases, boxes, or containers purchased or received from wholesalers and unclassified acquirers into other cases, boxes, or containers for their customers (e.g., retailers). Because secondary wholesalers are not authorized to possess or use the Treasury-authorized OTP roller/hand stamper (i.e., the OTP Stamp described in this application), OTP shipped in these cases, boxes, or containers by secondary wholesalers to their customers will NOT bear any markings. Accordingly, as long as the customer (e.g., retailer) purchased or acquired these unmarked cases, boxes, or containers from a licensed secondary wholesaler and maintains the proper invoices and other records required by the TPTA to substantiate the purchase or acquisition, the unmarked cases, boxed, or containers will not be considered contraband and will not be subject to seizure or forfeiture under the TPTA.

Note: The marking applied by the Treasury-authorized OTP roller/hand stamper (i.e., the OTP Stamp described in this application) must be legible so that the license number and other information on the stamp can be read by Treasury inspectors and law enforcement. Failure to apply the marking so that it is legible may result in the seizure of the tobacco products as contraband.