

Tobacco Tax License Application Instructions

ALL REQUIRED FORMS ARE AVAILABLE ON THE TOBACCO TAX WEBSITE UNDER FORMS AND INSTRUCTIONS TAB.

Visit www.michigan.gov/tobaccotaxes for all forms listed below.

Required New Application Items (All License Types)	Required Renewal Application Items (All License Types)
<input type="checkbox"/> Form 5575: <i>Tobacco Tax License Application Signature Page</i> <input type="checkbox"/> Valid photo I.D. for all owners, officers, members, partners and any persons authorized in Part 2. <input type="checkbox"/> <i>Driver's License</i> <input type="checkbox"/> <i>Passport</i> <input type="checkbox"/> <i>Military I.D.</i> <input type="checkbox"/> <i>Tribal I.D.</i> <input type="checkbox"/> Valid lease agreement, if applicable <input type="checkbox"/> Applicable License Fee(s) <input type="checkbox"/> Photographs of the physical location <input type="checkbox"/> <i>Outside of business showing any exterior doors</i> <input type="checkbox"/> <i>Where tobacco products will be sold</i> <input type="checkbox"/> <i>Where tobacco products will be stored</i> <input type="checkbox"/> Financial Report (minimum net worth of \$25,000 required) <input type="checkbox"/> If not a U.S. citizen, a copy of current Work Visa or Permanent Green Card is required.	<input type="checkbox"/> Form 5575: <i>Tobacco Tax License Application Signature Page</i> <input type="checkbox"/> Valid photo I.D. for all owners, officers, members, partners and any persons authorized in Part 2. <input type="checkbox"/> <i>Driver's License</i> <input type="checkbox"/> <i>Passport</i> <input type="checkbox"/> <i>Military I.D.</i> <input type="checkbox"/> <i>Tribal I.D.</i> <input type="checkbox"/> Valid lease agreement, if applicable <input type="checkbox"/> Applicable License Fee(s) <input type="checkbox"/> Current Financial Statement (assets and liabilities statement) <input type="checkbox"/> If not a U.S. citizen, a copy of current Work Visa or Permanent Green Card is required.
Required Additional Items for New Wholesalers and New Unclassified Acquirers Only	
<input type="checkbox"/> Form 323: <i>Application for Non-Cigarette Tobacco Products Stamp</i>	
Required Documents for New and Renewal PM and NPM Manufacturers	
<input type="checkbox"/> Valid TTB Tobacco Products Manufacturer permit <input type="checkbox"/> Cigarette UPC Codes and Manufacturer Price List	
Required Documents for New and Renewal General Manufacturer	
<input type="checkbox"/> Valid TTB Tobacco Products Manufacturer permit	
Optional Documents for New and Renewal Wholesalers and Unclassified Acquirers	
<input type="checkbox"/> Valid TTB Tobacco Importer permit, if applicable	
Other Optional Items for All New or Renewal Applications	
<input type="checkbox"/> Form 151: <i>Authorized Representative Declaration (Power of Attorney)*</i> <i>*Note: Applicable only if an individual is authorized to discuss your tax return or license application.</i>	

Retain a copy of your completed applications and forms for your records.

If you have questions, contact the Tobacco Tax Unit at 517-636-4630 or e-mail treas_tobaccotaxes@michigan.gov

Notify the Tobacco Tax Unit if, during the license year ending June 30, 2019, there are changes to any information provided on this application.