

Stamping Agent Reimbursement Application for "Eligible Equipment"

Issued under authority of Public Act 327 of 1993.

INSTRUCTIONS: Under Michigan law, "eligible equipment" means a cigarette tax stamping machine that affixes digital stamps and meets the requirements in MCL 205.427(13)(a). You must use this form after you purchase an eligible digital stamping machine to obtain reimbursement for the cost of the eligible digital stamping machine, any applicable sales or use tax on the machine that you paid, and the cost of shipping, handling, and/or crating the machine. Failure to provide all of the information required will result in delay or denial of your reimbursement application. After your completed Form 5171 has been reviewed, the Department will notify you of the reimbursement amount that you will be eligible to receive.

PART 1: STAMPING AGENT INFORMATION								
Name of Stamping Agent (include d/b/a if applicable)					Account Number (FEIN, ME, or TR)			
Street Address 1					License Number			
Street Address 2					Daytime Telephone Number			
City		State		ZIP Code		Fax Number		
PART 2: QUALIFICATION OF "ELIGIBLE EQUIPMENT" UNDER MCL 205.427(13)								
<p>1. Were you authorized by the Department to apply Michigan cigarette tax stamps to individual packs of cigarettes <u>as of</u> December 31, 2011?</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>2. Will each digital cigarette tax stamping machine listed in Part 3 affix digital stamps to individual packs of cigarettes in the manner required by MCL 205.426a(2)?</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>3. Was each digital cigarette tax stamping machine listed in Part 3 purchased for the primary purpose of affixing digital stamps to individual packs of cigarettes to be sold in Michigan?</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No</p>								
PART 3: REIMBURSEMENT ELIGIBILITY FOR PURCHASE OF "ELIGIBLE EQUIPMENT"								
<p>For each digital cigarette tax stamping machine for which you are seeking reimbursement, complete the information below. You must attach supporting documentation for all costs for which you are seeking reimbursement, including (1) copies of itemized invoices and (2) copies of your contract with the stamping machine vendor. Failure to provide the documentation may result in denial of your reimbursement request. If you have questions call the Tobacco Tax Unit at (517) 636-4630.</p>								
Make and Model of Machine	Serial Number of Machine	Date of Purchase	Machine Cost	Sales/Use Tax	Shipping	Handling	Crating	Total Reimbursement Requested
1.								
2.								
3.								
4.								
PART 4: CERTIFICATION BY STAMPING AGENT								
<p><i>I declare under penalty of perjury that the information on this form is true and complete to the best of my knowledge.</i></p>								
Printed Name of Officer, Member, Partner or Authorized Agent								
Signature of Officer, Member, Partner or Authorized Agent						Date		

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

Return completed form to: Michigan Department of Treasury
Tobacco Tax Unit
PO Box 30474
Lansing, MI 48909