

Michigan Unclassified Acquirers Other Tobacco Product (OTP) Tax Return

This return is issued under authority of P.A. 327 of 1993 as amended. This form is to be filed by all Unclassified Acquirers of Other Tobacco Products. Filing is mandatory. This return must be filed with payment on or before the 20th day of the month following the close of the reporting period. See bottom of the return for mailing instructions.

Company Name and Mailing Address

- No Tax Due
- Check here if you discontinued/sold your business
Date (MM/DD/YY): _____
- Check here if this is a corrected or amended return

Method of Inventory Reporting:

- Book Physical
- Other (enter type): _____

Report Period (MM/CCYY)	
Account Number (FEIN, TR or ME Number)	License Number

PART 1: OTHER TOBACCO PRODUCTS (OTP) RECEIPTS AND DISBURSEMENTS

1. OTP Purchases (receipts) (from T-101a and T-101c, total).....	1. \$
2. Credits (from T-102a, Line 20, total).....	2. \$
3. Tax-Unpaid OTP Sales to licensed Wholesalers (from T-108a, total).....	3. \$
4. Tax-Unpaid OTP sold to Michigan Tribes (from T115a, total).....	4. \$
5. Total exemptions (add Lines 2, 3 and 4).....	5. \$
6. Taxable OTP sales in Michigan (from T-108b and T-115b, total).....	6. \$

PART 2: COMPUTATION OF AMOUNT DUE

7. Taxable OTP sales in Michigan (Enter amount from Line 6)	7. \$
8. Tax Paid Credits of OTP only (from T-102b and T-103).....	8. \$
9. Premium Cigars sold (wholesale price of all taxable premium cigars reported).....	9. \$
10. Adjusted Taxable OTP Sales in Michigan (Subtract the sum of Line 8 and 9 from Line 7)	10. \$
11. Compute OTP Tax (Line 10 x \$0.32)	11. \$
12. Number of Premium Cigars Sold (stick count)	12. \$
13. Tax Paid Credits of Premium Cigars (from T-102b and T-103) (stick count)	13. \$
14. Compute Tax on Premium Cigars (Subtract Line 13 from Line 12 x \$0.50)	14. \$
15. Total Tax Owed before Discount (Add amounts from Line 11 and Line 14).....	15. \$
16. Compute 1% Tax Collection Allowance (Line 15 x \$0.01)	16. \$
17. TOTAL NET TAX DUE (Line 15 minus Line 16)	17. \$
18. REFUND DUE (If Line 17 is less than zero enter here; if not, continue to Line 19).....	18. \$
19. Compute PENALTY (See instructions on calculating this amount)	19. \$
20. Compute INTEREST (See instructions on calculating this amount).....	20. \$
21. TOTAL TAX, PENALTY, and INTEREST DUE (Add Lines 17, 19 and 20)	21. \$

This return must be filed with payment on or before the 20th day of the month following the close of the reporting period. See instructions for more information.

CERTIFICATION

I certify under penalty of perjury that this return and attachments are true and complete to the best of my knowledge.

- I authorize Treasury to discuss my return and attachments with my preparer. Do not discuss my return with my preparer.

Authorized Signature		Printed Name	
Telephone Number		Title	Date

Mailing Instructions:

Make checks payable to "State of Michigan." Write the words "Tobacco Products Tax" and your account number on the front of your check and mail to: Michigan Department of Treasury, P.O. Box 77628, Detroit, MI 48277-0628. If you have questions, please call the Special Taxes Division at (517) 636-4630. Questions can also be emailed to treas_tobaccotaxes@michigan.gov. Deaf, hearing or speech impaired persons call (517) 636-4999 (TTY).

Instructions for completing Form 4245, Michigan Unclassified Acquirers Other Tobacco Product (OTP) Tax Return

Who Must File This Return

This return and its accompanying schedules must be filed each month by all Michigan Licensed Unclassified Acquirers of Other Tobacco Products. A return must be filed even if you do not have any tax due. In this instance simply indicate “no tax due” in the upper right-hand corner, sign the return and send it to the department.

How to Complete this Return

You should first complete the supporting schedules since the figures you must enter on the return come from the schedules. If this is an amended or corrected return, check the box in the upper right-hand corner.

Line Instructions

- Line 1.** Enter the totals from schedules T-101a and T-101c.
Line 2. Enter the total from schedule T-102a.
Line 3. Enter the total from T-108a.
Line 4. Enter the total from schedule T-115a
Line 5. Enter the totals from lines 2, 3 and 4.
Line 6. Enter the totals from schedules T-108b and T-115b.
Line 7. Enter the amount from line 6.
Line 8. Enter the total from schedule T-102b. Michigan based licensees enter the total from schedules T-102b and T-103, if applicable.
Line 9. Enter the total wholesale price of premium Cigars sold.
Line 10. Subtract line 8 and 9 from line 7 and enter the difference.
Line 11. Multiply line 10 by \$.32.
Line 12. Enter total stick count of Premium Cigars sold.
Line 13. Enter total stick count of Premium Cigar tax paid credits from T-102b and T-103.
Line 14. Multiply line 13 by \$.50.
Line 15. Enter totals from lines 11 and 14.
Line 16. Multiply line 15 by \$.01.
Line 17. Subtract line 16 from line 15.
Line 18. Enter amount to be refunded if line 17 is less than zero.
Line 19. Enter penalty if postmark is after the 20th of the month following the reporting period. Calculate penalty at www.michigan.gov/tobaccotaxes.
Line 20. Enter interest if postmark is after the 20th of the month following the reporting period. Calculate interest at www.michigan.gov/tobaccotaxes.
Line 21. Enter total due from lines 17, 19 and 20.

Due Date

Your return is due 20 days after the close of the month. To be timely filed, a return must be postmarked on or before the 20th of the month following the reporting period.

Late filed Returns

Returns which are not timely filed are subject to the following statutory charges:

1. No tax due return \$10.00 a day up to \$400.00.
2. Interest on tax due accrues at 1% above current prime rate; adjusted on 1/1 and 7/1 each year.
3. Penalty is 5% of tax due if not more than 2 months late with an additional 5% penalty for each additional month or fraction of month late. Maximum penalty 25%.

Assembling Your Return for Mailing

Assemble the supporting schedules that you attach to your return (AT-100) in ascending numerical order (i.e. T-101, T-102, etc.).

Record Keeping

You must keep a complete copy of your return and all records pertaining to your business for at least four years. The records must be kept in a place and manner easily accessible for review by department representatives.

Assistance

You may contact the Tobacco Taxes Unit by phone at (517) 636-4630, by fax at (517) 636-4631, or by e-mail at treas_tobaccotaxes@michigan.gov. The mailing address is Michigan Department of Treasury, P.O. Box 30474, Lansing, MI 48909-7974. Information and forms are available online at www.michigan.gov/tobaccotaxes.

License Cancellation

If you discontinued or sold your business during the month and would like your license cancelled, check the box indicating that your tobacco license should be discontinued and note the effective date of the discontinuance. License and other tobacco product stamps are not transferable and must be returned to the department for cancellation. You must file a return for the month during which you go out of business. Attach your license to a letter giving the last date of business and if you sold your business, please provide the name and address of the purchaser.

Name/Address/Ownership Changes

Immediately notify the department in writing when your business undergoes any change to its name, address or ownership. In some instances a new license may need to be issued.

Mailing Address

Mail completed return and schedules with the appropriate payment to:
 Michigan Department of Treasury
 P.O. Box 77628
 Detroit, MI 48277