

Instructions for Completing Form 4344, *T-108M: Manufacturer Schedule of Other Tobacco Product Sales (Disbursements)*

How to Complete This Schedule

Use a single line for each transaction or invoice. Invoices that have more than one brand of Roll-Your-On must have a separate line entry to report each different brand name.

Schedule Descriptions

Line 1. Enter your business name as it appears on the tobacco tax license.

Line 2. Enter the account number (FEIN, TR or ME Number) that appears on your Manufacturer Tobacco Tax License.

Line 3. Enter the Manufacturer License Number from your state of Michigan Tobacco Products License.

Line 4. Enter the tax period for which you are reporting. (i.e. 01/2005).

Column 5. Enter the date the tobacco products were shipped to a Michigan licensed wholesaler or unclassified acquirer.

Column 6. Enter the date on the invoice.

Column 7. Enter the invoice number.

Column 8. Enter the branch code if you have more than one location that submits its tax information under the same FEIN. The branch code is the State of Michigan License number assigned to the branch.

Column 9. Enter the federal employer identification number of the company that you sold the tobacco to. Unclassified acquirers located in Michigan if you did not sell the product to another business enter your federal identification number.

Column 10. Enter the name of the person/business whom the product was sold to.

Column 11. Enter the two-digit code indicating the type of business you sold to. Visit www.michigan.gov/tobaccotaxes to obtain the codes.

Column 12. Enter the city of the company that purchased the tobacco products is located in.

Column 13. Enter the state of the company that purchased the tobacco products is located in.

Column 14. Enter the wholesale price which is defined as the actual price paid for the tobacco product including any tax, excluding any discounts.

Complete columns 15 through 19 only if the roll-your-own that you are reporting is manufactured by a non-participating manufacturer.

Column 15. Enter the Federal Employer Identification Number, TR ME Number of the NPM.

Column 16. Enter the Name of the NPM.

Column 17. Enter the Non-participating manufacturer's three-digit brand code for Roll-Your-Own that can be obtained from our website www.michigan.gov/tobaccotaxes.

Column 18. List each brand of the NPM's Roll-Your-Own that was sold on a separate line for each invoice number. Some invoices may be recorded more than once.

Column 19. Enter the total weight of Roll-Your-Own sold for each manufacturer's brand (NPM).

Line 20. Total the wholesale price column.

Line 21. Total the ounces column.

Due Date

Your return is due 20 days after the close of the month. To be timely filed, a return must be post-marked 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%.

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, by e-mail at treas_tobaccotaxes@michigan.gov. Mailing address: Tobacco Taxes Unit, P.O. Box 30748, Lansing, MI 48909. Information and forms are available at www.michigan.gov/tobaccotaxes.

Mailing Address

Mail completed return and schedules with the appropriate payment to:

Michigan Department of Treasury
P.O. Box 77628
Detroit, MI 48277