

C-108M: Manufacturer Schedule of Cigarette Sales (Disbursements)

Important: Read the instructions on Page 2 before completing this schedule.

1. Name	2. Account Number (FEIN, TR or ME Number)	3. Michigan License Number	4. Reporting Period (MM/CCYY)
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														Non-Participating Manufacturer Product		
5. Date Sold	6. Invoice Date	7. Invoice Number	8. Branch Code	Sold To Information			Address of Purchaser		14. Pack Size	Manufacturer		Brand		19. Total Cigarettes per entry		
				9. FEIN	10. Name	11. Type	12. City	13. State		15. FEIN	16. Name	17. Code	18. Name			
													20. TOTAL			

Instructions for Completing Form 4345, C-108M: Manufacturer Schedule of Cigarette Sales (Disbursements)

This schedule must be filed each month by all Michigan Licensed Manufacturers of cigarettes. This form must be filed even if you do not have any activity.

How to Complete This Schedule

Use a single line for each transaction or invoice. Invoices that have more than one type of pack size (number of cigarettes in the pack) must have a separate line entry to report each different pack size.

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 Michigan manufacturer's tobacco tax license.

Line 3. Enter the 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. 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 ships tobacco products to Michigan Licensed Wholesalers and Unclassified Acquirers. The branch code is the State of Michigan License number assigned to the branch location.

Column 9. Enter the federal employer identification number of the company that you sold the tobacco to.

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 purchasing the tobacco products is located in.

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

Column 14. Indicate the number of cigarettes in the pack for each brand received for both participating manufacturers and NPM's. If the size of the pack is the same for all cigarettes on the invoice, the invoice needs to be entered only once, if there are multi-sized packs on the invoice the invoice must be recorded as many times as needed. (i.e. 20, 25 and 10).

Complete columns 15 through 18 only if the cigarettes that you are reporting are manufactured by a non-participating manufacturer.

Column 15. Enter the Federal Employer Identification Number, TR or 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 that can be obtained from Treasury's website www.michigan.gov/tobaccotaxes.

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

Column 19. Enter the total number of cigarettes sold for each manufacturer's brand or pack size (NPM).

Column 20. Total the column.

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%.

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