

C-102: Schedule of Cigarette Credits (Adjustments)

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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CHECK ONE box below to identify what is itemized on this schedule. Do not combine schedule types or product codes.

- C-102a: Schedule of Unstamped Cigarette Credits
- C-102b: Schedule of Non Tax Paid Stamped Cigarette Credits
- C-102c: Schedule of Tax Paid Stamped Cigarette Credits

Claim/Credit Information			Purchase Entry (C-101)		10. Branch Code	Claim Filed Against: Manufacturer/ Wholesaler/ Unclassified Acquirer				Non-Participating Manufacturer Product				19. Total Cigarettes per Entry
5. Date	6. Number	7. Credit Types	8. Invoice No.	9. Tax Period		11. FEIN	12. Name	13. Type	14. Pack Size	Manufacturer		Brand		
									15. FEIN	16. Name	17. Code	18. Name		
													20. TOTAL	

Attach to your Michigan WC-100 or AC-100 Forms.

Instructions for Completing Form 4251, C-102: Schedule of Cigarettes Credits (Adjustments)

This schedule along with the return must be filed each month by all Michigan Licensed Wholesalers and Unclassified Acquirers of Cigarettes. A return must be filed even if you do not have any tax due. In this instance simply check the “no tax due” box on the WC-100 or AC-100, sign the return and send it to the department. To report other tobacco products sales, use schedule T-102 A-B.

How to Complete This Schedule

Check the appropriate box to indicate the schedule type. Only mark one schedule type per form. Use a single line for each transaction or invoice. In some instances an invoice may be recorded more than once if there is more than one manufacturer’s product on the invoice. Invoices that contain NPM’s product must be recorded by each brand purchased from the NPM. 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. Note: Upon request, you will be required to submit actual credit memo(s) and/or affidavit(s) to the department.

Schedule Descriptions:

Schedule C-102a: This schedule is to be used to record all unstamped cigarettes returned to the manufacturers/distributors.

Schedule C-102b: This schedule is to be used to record all stamped non-tax paid cigarettes returned to the manufacturer/distributor.

Schedule C-102c: This schedule is to be used to record all stamped tax-paid cigarettes returned to the manufacturers/distributors or tax-paid stamped cigarettes that are returned by customers and placed in tax-unpaid inventory.

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 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).

Schedule Type: Select the appropriate schedule type. (Choose one).

Column 5. Enter the date the tobacco products were returned to the manufacturer, short shipment received, goods damaged or bad debt determined.

Column 6. Enter the number from the claim/credit affidavit.

Column 7. Enter the reason for the claim/credit. Enter the 2 alpha characters code indicating the reason for the claim. Visit www.michigan.gov/tobaccotaxes to obtain the codes.

Column 8. Enter the invoice number of the original tobacco purchase.

Column 9. Enter the tax period when the original tobacco purchase was reported. (i.e. 12/2004).

Column 10. Enter the branch code if you have more than one location that submits its tax information under the same account number. The branch code is the State of Michigan License number assigned to the branch.

Column 11. Enter the FEIN of the company the tobacco was returned to, short shipped from or is the cause of the bad debt deduction.

Column 12. Enter the name of company the tobacco was returned to, short shipped from or is the cause of the bad debt deduction.

Column 13. Enter the two alpha characters code indicating the type of business the tobacco was returned to/not received from. Visit www.michigan.gov/tobaccotaxes to obtain the codes.

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 Web site: 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.

Line 20. Total the column and carry over to WC-100 and AC-100.

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 (WC-100 or AC-100) in ascending numerical order (i.e. C-101, C-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

See WC-100 or AC-100 forms for instructions.

Name/Address/Ownership Changes

See WC-100 or AC-100 forms for instructions.

Mailing Address

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