

IMPORTANT NOTICE

If you are both a licensed unclassified acquirer of OTP *and* a licensed secondary wholesaler of OTP, **you must report your receipts and disbursements in the following way:**

On your Unclassified Acquirer of OTP tax return:

Schedule T101a:

- Enter all tax unpaid receipts (purchases) for that file period. Taxes paid purchases are not entered on you Unclassified Acquirer of OTP tax return. This activity will be recorded on your Secondary Wholesaler return.

Schedule 103:

- Enter out of state disbursements made from your tax UNPAID receipts (purchases) ONLY (you are NOT permitted to enter out of state disbursements from your tax PAID receipts/purchases).

Schedule T108b:

- Enter one disbursement for the total of schedule T101a to your Unclassified Acquirer of OTP license, entering “AT” as the business type. (Additional lines may be necessary if NPM RYO was purchased – i.e. ‘the sum of all tax unpaid receipts must match the lump sum of disbursements by \$, brand code and ounces’).

Schedule T108c:

- If you had no out of state sales, and have no approved inventory adjustments for product returned to a manufacturer/ distributor (i.e. line 8 of your return is \$0.00) create a T108c schedule to match your T108b schedule by dollar amount, brand code and ounces. Record this T108c transaction as a sale to your “ST” business type.
- If you had out of state sales, create a T108c schedule to match; the sum of your Unclassified T108b schedule less the sum of your T103 schedule (sales to out of state customers) by dollar amount, brand code and ounces. Record this T108c transaction as a sale to your “ST” business type.

On your Secondary Wholesaler of OTP tax return:

Schedule T101b:

- Enter a tax paid receipt (T101b schedule(s)) matching the total from your Unclassified Acquirer of OTP tax return schedule T108c for that same file period as a purchase from your Unclassified Acquirer of OTP license.
- Enter all other tax paid receipts (purchases) from other wholesalers/secondary wholesalers.

Schedule T101c:

- Enter all product returns (receipts) to your business from prior sales to your Michigan customers individually.

Schedule T108c:

- Enter all disbursements separately by invoice number for sales to other businesses.
- If you are also operating a retail business selling to consumers, all disbursements to consumers will be reported as a total using “RT” as the business type. If you are conducting this type of business, you should also have a sales tax license.
- The T108c schedule should also reflect disbursements for product being returned to your AT license for eventual return to the manufacturer distributor.