



State of Michigan Department of Treasury Special Taxes – Tobacco XML Return Guide

Updated 9/19/2018

Change Log	
Date	Description
October 8, 2018	<ul style="list-style-type: none">Added New Brand Code 106 to Cigarette Returns
	<ul style="list-style-type: none">Split Tobacco Wholesaler tag BeginningInventory into two separate tags BeginningInventoryOTP and BeginningInventoryPC1
	<ul style="list-style-type: none">Added New Brand Codes 095, 096, and 097 to Cigarette Returns

Submitting XML Returns

The Michigan Department of Treasury (Treasury) will accept XML files for submitting the following returns on e-Services:

- Unclassified Acquirer – Cigarette
- Unclassified Acquirer – Other Tobacco Products
- Non-Participating Manufacturer
- Participating Manufacturer
- Secondary Wholesaler – Cigarette
- Secondary Wholesaler – Other Tobacco Products
- Wholesaler – Cigarette
- Wholesaler – Other Tobacco Products

You can find a link to e-Services on the Treasury website [production link not yet available].

XML Transmission Fields Description

There are many elements in the schema that are not used by Treasury. The table below shows a description of each field that is used by Treasury. Fields in the schema that do not appear in the tables below should not be included in the Taxpayer’s XML submissions.

TransmissionHeader (Transmission Header – Required)			
FieldName	Required	Description	Format / Enumeration
The following must be included to begin the TransmissionHeader.			
<pre><Transmission xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance" xmlns="http://www.irs.gov/efile" xsi:schemaLocation="http://www.irs.gov/efile ./ExtendedCommon/Transmission.xsd"></pre>			
Jurisdiction	Yes	Must be “MI”	MI
TransmissionId	Yes	Must be your FEIN, SSN, TR Number, or ME Number plus timestamp.	#####YYYYMMDDHHMMSS
Timestamp	Yes	The time stamp at the time of transmission.	YYYY-MM-DDTHH:MM:SSZ
Transmitter	Yes	Taxpayer’s State Employer Account Number	Numeric, max length of 20
ProcessType	Yes	Type of file being transmitted.	“T” = Test “P” = Production

State of Michigan Department of Treasury
Special Taxes – Tobacco XML Return Guide

TobCigFiling (Filing Information – Required)			
FieldName	Required	Description	
SubmissionId	Yes	Unique Id for you and your system.	Numeric, max length of 20
TobaccoCigaretteHeader (Return Header – Required)			
FieldName	Required	Description	
<i>Michigan Treasury Tobacco XML does not use a Sender Code. You can populate this with any value if your software is requiring the field.</i>			
Jurisdiction	Yes	Should be “MI”	MI
Timestamp	Yes	The date and time when the return was created.	YYYY-MM-DDTHH:MM:SSZ
TaxPeriodEndDate	Yes	Month or Quarter End Date.	YYYY-MM-DD
AmendedReturnIndicator	No	Designates XML Contains an Amended Return X – Amendment Exists	X
TypeOfFiling	Yes	Original or Amendment Return Original – Original Return Resubmit – Amendment Return	Choose One: Original Resubmit
Filer	Yes		
FEIN		Taxpayer’s FEIN	#####
SSN		Taxpayer’s SSN	#####
ME		Taxpayer’s Michigan Enterprise Number	ME#####
TR		Taxpayer’s Treasury Number	TR#####
TobaccoWholesalerReturn (Wholesaler – OTP Return)			
FieldName	Required	Description	Format / Enumeration
reportCurrency	Yes	Only USD is accepted.	USD
StateLicenseNumber	Yes	Taxpayer’s State License Number	Numeric, max length of 20
TobWholeSchedule	No	Wholesaler Return Schedule Documents	
ScheduleCode	Yes	Return Schedule Code T101A – Schedule of Tax-Unpaid Other Tobacco Product Purchases for Michigan (Michigan based licensees only)	Choose One: T101A T101B T101C T103

**State of Michigan Department of Treasury
Special Taxes – Tobacco XML Return Guide**

		<p>T101B – Tax Paid OTP Purchases</p> <p>T101C – Schedule of Returned Tax Paid OTP from Michigan Customers</p> <p>T103 – Schedule of Out-of-State OTP Shipments (Michigan Based Licensees Exports Only)</p> <p>T106 – Tax Unpaid Return</p> <p>T108A – Schedule of Untaxed OTP Sales in Michigan to Licensed Wholesalers</p> <p>T108B – Schedule of OTP Sales in Michigan from Tax-Unpaid Inventory</p> <p>T108C – Schedule of OTP Sales from Tax Paid Inventory</p> <p>T108D – Schedule of OTP Sales in Michigan to U.S. Agencies</p> <p>T115A – Schedule of Tax-Unpaid OTP Sold to Michigan Tribes (Must be authorized by the State of Michigan)</p> <p>T115B – Schedule of Tax-Paid OTP Products Sold to Michigan Tribes</p>	<p>T106</p> <p>T108A</p> <p>T108B</p> <p>T108C</p> <p>T108D</p> <p>T115A</p> <p>T115B</p>
DateReceivedOrSold	Yes	Date Received or Sold	YYYY-MM-DD
InvoiceDate	Yes	Invoice Date	YYYY-MM-DD
InvoiceNumber	Yes	Invoice Number	Alphanumeric, max length of 30
PurchaserSellerFEIN	Yes	Purchaser, Seller, or Origin FEIN	#####
PurchaserSellerName	Yes	Purchaser, Seller, or Origin Name	Alphanumeric, max length of 50

**State of Michigan Department of Treasury
Special Taxes – Tobacco XML Return Guide**

BrandCode	Yes	Product Brand Code 058 – Smokin Joes RYO 075 – Zig Zag RYO OTP – Other Tobacco Products PC1 – Premium Cigar	Choose One: 058 075 OTP PC1
WholesalePrice	Yes	Wholesale Price	###, can be 0
TotalOz	No	Total Ounces (Required for RYO)	###, can be 0
StickCount	No	Stick Count (Required for Premium Cigar)	Numeric, max length of 18, can be 0
Address	Yes	Purchaser, Seller, or Origin Address	
<USAddress>		United States Address	
AddressLine1	Yes	Purchaser, Seller, or Origin Address	Alphanumeric, max length of 255
City	Yes	Purchaser, Seller, or Origin City	Alpha Characters, max length of 22
State	Yes	Purchaser, Seller, or Origin State	See <i>U.S. State Enumerations</i> in the Appendix for acceptable values.
ZIPCode	Yes	Purchaser, Seller, or Origin ZIP Code	#####
<CanadianAddress>		Canadian Address	
AddressLine1	Yes	Purchaser, Seller, or Origin Address	Alphanumeric, max length of 255
City	Yes	Purchaser, Seller, or Origin City	Alpha Characters, max of 22
Province	Yes	Purchaser, Seller, or Origin Province	See <i>Canada Province Enumerations</i> in the Appendix for acceptable values.
PostalCode	Yes	Purchaser, Seller, or Origin Postal Code	A##A#
<MexicanAddress>		Mexican Address	
AddressLine1	Yes	Purchaser, Seller, or Origin Address	Alphanumeric, max length of 255
City	Yes	Purchaser, Seller, or Origin City	Alpha Characters, max length of 22
MexicanState	Yes	Purchaser, Seller, or Origin State	See <i>Mexico State Enumerations</i> in the Appendix for acceptable values.
MexicanPostalCode	Yes	Purchaser, Seller, or Origin Postal Code	#####
<OtherForeignAddress>		Other Foreign Address	
AddressLine1	Yes	Purchaser or Seller Address	Alphanumeric, max length of 255
City	Yes	Purchaser or Seller City	Alpha Characters, max length of 50
ProvinceOrState	No	Purchaser or Seller Province or State	Alpha Characters, max length of 50
Country	Yes	Purchaser or Seller Country	See <i>Country Enumerations</i> in the Appendix for acceptable values.

**State of Michigan Department of Treasury
Special Taxes – Tobacco XML Return Guide**

OtherPostalCode	No	Purchaser or Seller Postal Code	Alphanumeric, max length of 20
BeginningInventoryOTP	No	Beginning Inventory for Receipts & Disbursements of Other Tobacco Product	Numeric, max length of 18, can be 0
BeginningInventoryPC1	No	Beginning Inventory for Receipts & Disbursements of Premium Cigars	Numeric, max length of 18, can be 0
CigaretteWholesalerReturn (Wholesaler – Cigarette Return)			
FieldName	Required	Description	Format / Enumeration
reportCurrency	Yes	Only USD is accepted.	USD
StateLicenseNumber	Yes	Taxpayer’s State License Number	Numeric, max length of 20
CigWholeSchedule	No	Cigarette Wholesaler Schedule Documents	
ScheduleCode	Yes	Return Schedule Code C101A – Schedule of Unstamped Cigarette Purchases (Receipts) in Michigan C101B – Schedule of Michigan Stamped Tax Paid Cigarette Purchases C101C - Schedule of Returned Stamped (Tax-Paid) Cigarettes from Michigan Customers C101D – Schedule of Other State Stamped Purchases C103 – Schedule of Out-of-State Cigarette Shipments (Michigan Based Licensees Exports Only) C106 – Tax Unpaid Return C108A – Schedule of Untaxed Cigarette Sales in Michigan to Licensed Wholesalers	Choose One: C101A C101B C101C C101D C103 C106 C108A C108B C108C C108D C115A C115B

**State of Michigan Department of Treasury
Special Taxes – Tobacco XML Return Guide**

		<p>C108B – Schedule of Cigarette Sales in Michigan from Tax-Unpaid Inventory</p> <p>C108C – Schedule of Cigarette Sales from Tax Paid Inventory</p> <p>C108D – Schedule of Cigarette Sales in Michigan to U.S. Agencies</p> <p>C115A – Schedule of Tax-Unpaid Cigarettes Sold to Michigan Tribes (Must be Authorized by the State of Michigan)</p> <p>C115B – Schedule of Tax-Paid Cigarettes Sold to Michigan Tribes</p>	
DateReceived	Yes	Date Received or Sold	YYYY-MM-DD
InvoiceDate	Yes	Invoice Date	YYYY-MM-DD
InvoiceNumber	Yes	Invoice Number	Alphanumeric, max length of 30
PurchaserSellerFEIN	Yes	Purchaser, Seller, or Origin FEIN	#####
PurchaserSellerName	Yes	Purchaser, Seller, or Origin Name	Alphanumeric, max length of 50
BrandCode	Yes	<p>Product Brand Code</p> <p>034 – Market Cigarettes</p> <p>092 – Carnival Cigarettes</p> <p>093 – Timeless Time Cigarettes</p> <p>098 – Echo Cigarettes</p> <p>100 – Edgefield Cigarettes</p> <p>101 – 24/7 Cigarettes</p> <p>102 – Berley Cigarettes</p> <p>106 - THIS Cigarettes</p> <p>CIG – Cigarette</p>	<p>Choose One:</p> <p>034</p> <p>092</p> <p>093</p> <p>098</p> <p>100</p> <p>101</p> <p>102</p> <p>106</p> <p>CIG</p>
CigPackSize	Yes	<p>Pack Size</p> <p>20 – 20 Sticks</p> <p>25 – 25 Sticks</p>	<p>Choose One:</p> <p>20</p> <p>25</p>
PackCount	Yes	Pack Count	Numeric, max length of 18

**State of Michigan Department of Treasury
Special Taxes – Tobacco XML Return Guide**

Address	Yes	Purchaser, Seller, or Origin Address	
<USAddress>		United States Address	
AddressLine1	Yes	Purchaser, Seller, or Origin Address	Alphanumeric, max length of 255
City	Yes	Purchaser, Seller, or Origin City	Alpha Characters, max length of 22
State	Yes	Purchaser, Seller, or Origin State	See <i>U.S. State Enumerations</i> in the Appendix for acceptable values.
ZIPCode	Yes	Purchaser, Seller, or Origin ZIP Code	#####
<CanadianAddress>		Canadian Address	
AddressLine1	Yes	Purchaser, Seller, or Origin Address Line	Alphanumeric, max length of 255
City	Yes	Purchaser, Seller, or Origin City	Alpha Characters, max length of 22
Province	Yes	Purchaser, Seller, or Origin Province	See <i>Canada Province Enumerations</i> in the Appendix for acceptable values.
PostalCode	Yes	Purchaser, Seller, or Origin Postal Code	A#A#A#
<MexicanAddress>		Mexican Address	
AddressLine1	Yes	Purchaser, Seller, or Origin Address Line	Alphanumeric, max length of 255
City	Yes	Purchaser, Seller, or Origin City	Alpha Characters, max length of 22
MexicanState	Yes	Purchaser, Seller, or Origin State	See <i>Mexico State Enumerations</i> in the Appendix for acceptable values.
MexicanPostalCode	Yes	Purchaser, Seller, or Origin Postal Code	#####
<OtherForeignAddress>		Other Foreign Address	
AddressLine1	Yes	Purchaser or Seller Address	Alphanumeric, max length of 255
City	Yes	Purchaser or Seller City	Alpha Characters, max length of 50
ProvinceOrState	No	Purchaser or Seller Province or State	Alpha Characters, max length of 50
Country	Yes	Purchaser or Seller Country	See <i>Country Enumerations</i> in the Appendix for acceptable values.
OtherPostalCode	No	Purchaser or Seller Postal Code	Alphanumeric, max length of 20
BeginningInventory	No	Beginning Inventory for Cigarette Inventory Reconciliation	Numeric, max length of 18, can be 0
BeginningUnaffixedInventory	Yes	Beginning Inventory of Unaffixed Stamps	
R1	Yes	Beginning Unaffixed Inventory of R1 – Pressure – Standard 20 – 30,000 Stamps	Numeric, max length of 18, can be 0
R2	Yes	Beginning Unaffixed Inventory of R2 – Pressure – Standard 20 – 1,500 Stamps	Numeric, max length of 18, can be 0

**State of Michigan Department of Treasury
Special Taxes – Tobacco XML Return Guide**

R3	Yes	Beginning Unaffixed Inventory of R3 – Pressure – Standard 25 – 1,500 Stamps	Numeric, max length of 18, can be 0
R4	Yes	Beginning Unaffixed Inventory of R4 – Pressure – Tribal 20 – 30,000 Stamps	Numeric, max length of 18, can be 0
R5	Yes	Beginning Unaffixed Inventory of R5 – Pressure – Tribal 20 – 1,500 Stamps	Numeric, max length of 18, can be 0
R6	Yes	Beginning Unaffixed Inventory of R6 – Pressure – Tribal 25 – 1,500 Stamps	Numeric, max length of 18, can be 0
EndingUnaffixedInventory	Yes	Ending Inventory of Unaffixed Stamps	
R1	Yes	Ending Unaffixed Inventory of R1 – Pressure – Standard 20 – 30,000 Stamps	Numeric, max length of 18, can be 0
R2	Yes	Ending Unaffixed Inventory of R2 – Pressure – Standard 20 – 1,500 Stamps	Numeric, max length of 18, can be 0
R3	Yes	Ending Unaffixed Inventory of R3 – Pressure – Standard 25 – 1,500 Stamps	Numeric, max length of 18, can be 0
R4	Yes	Ending Unaffixed Inventory of R4 – Pressure – Tribal 20 – 30,000 Stamps	Numeric, max length of 18, can be 0
R5	Yes	Ending Unaffixed Inventory of R5 – Pressure – Tribal 20 – 1,500 Stamps	Numeric, max length of 18, can be 0
R6	Yes	Ending Unaffixed Inventory of R6 – Pressure – Tribal 25 – 1,500 Stamps	Numeric, max length of 18, can be 0
BeginningAffixedInventory	Yes	Beginning Inventory of Affixed Stamps	
R1	Yes	Beginning Affixed Inventory of R1 – Pressure – Standard 20 – 30,000 Stamps	Numeric, max length of 18, can be 0
R2	Yes	Beginning Affixed Inventory of R2 – Pressure – Standard 20 – 1,500 Stamps	Numeric, max length of 18, can be 0
R3	Yes	Beginning Affixed Inventory of R3 – Pressure – Standard 25 – 1,500 Stamps	Numeric, max length of 18, can be 0
R4	Yes	Beginning Affixed Inventory of R4 – Pressure – Tribal 20 – 30,000 Stamps	Numeric, max length of 18, can be 0
R5	Yes	Beginning Affixed Inventory of R5 – Pressure – Tribal 20 – 1,500 Stamps	Numeric, max length of 18, can be 0
R6	Yes	Beginning Affixed Inventory of R6 – Pressure – Tribal 25 – 1,500 Stamps	Numeric, max length of 18, can be 0

**State of Michigan Department of Treasury
Special Taxes – Tobacco XML Return Guide**

EndingAffixedInventory	Yes	Ending Inventory of Affixed Stamps	
R1	Yes	Ending Affixed Inventory of R1 – Pressure – Standard 20 – 30,000 Stamps	Numeric, max length of 18, can be 0
R2	Yes	Ending Affixed Inventory of R2 – Pressure – Standard 20 – 1,500 Stamps	Numeric, max length of 18, can be 0
R3	Yes	Ending Affixed Inventory of R3 – Pressure – Standard 25 – 1,500 Stamps	Numeric, max length of 18, can be 0
R4	Yes	Ending Affixed Inventory of R4 – Pressure – Tribal 20 – 30,000 Stamps	Numeric, max length of 18, can be 0
R5	Yes	Ending Affixed Inventory of R5 – Pressure – Tribal 20 – 1,500 Stamps	Numeric, max length of 18, can be 0
R6	Yes	Ending Affixed Inventory of R6 – Pressure – Tribal 25 – 1,500 Stamps	Numeric, max length of 18, can be 0
TobaccoSecondaryWholesalerReturn (Secondary Wholesaler – OTP Return)			
FieldName	Required	Description	Format / Enumeration
reportCurrency	Yes	Only USD is accepted.	USD
StateLicenseNumber	Yes	Taxpayer’s State License Number	Numeric, max length of 20
TobSndWholeSchedule	No	Secondary Wholesaler OTP Schedule Documents	
ScheduleCode	Yes	Return Schedule Code T101B – Tax Paid OTP Purchases T101C – Schedule of Returned Tax Paid OTP from Michigan Customers T108C – Schedule of OTP Sales from Tax Paid Inventory	Choose One: T101B T101C T108C
DateReceivedOrSold	Yes	Date Received or Sold	YYYY-MM-DD
InvoiceDate	Yes	Invoice Date	YYYY-MM-DD
InvoiceNumber	Yes	Invoice Number	Alphanumeric, max length of 30
PurchaserSellerFEIN	Yes	Purchaser, Seller, or Origin FEIN	#####
PurchaserSellerName	Yes	Purchaser, Seller, or Origin Name	Alphanumeric, max length of 50
BrandCode	Yes	Product Brand Code	Choose One:

**State of Michigan Department of Treasury
Special Taxes – Tobacco XML Return Guide**

		058 – Smokin Joes RYO 075 – Zig Zag RYO OTP – Other Tobacco Products PC1 – Premium Cigar	058 075 OTP PC1
WholesalePrice	Yes	Wholesale Price	#.##, can be 0
TotalOz	No	Total Ounces (Required for RYO)	#.##, can be 0
StickCount	No	Stick Count (Required for Premium Cigar)	Numeric, max length of 18, can be 0
Address	Yes	Purchaser, Seller, or Origin Address	
<USAddress>		United States Address	
AddressLine1	Yes	Purchaser, Seller, or Origin Address	Alphanumeric, max length of 255
City	Yes	Purchaser, Seller, or Origin City	Alpha Characters, max length of 22
State	Yes	Purchaser, Seller, or Origin State	See <i>U.S. State Enumerations</i> in the Appendix for acceptable values.
ZIPCode	Yes	Purchaser, Seller, or Origin ZIP Code	#####
<CanadianAddress>		Canadian Address	
AddressLine1	Yes	Purchaser, Seller, or Origin Address	Alphanumeric, max length of 255
City	Yes	Purchaser, Seller, or Origin City	Alpha Characters, max length of 22
Province	Yes	Purchaser, Seller, or Origin Province	See <i>Canada Province Enumerations</i> in the Appendix for acceptable values.
PostalCode	Yes	Purchaser, Seller, or Origin Postal Code	A#A#A#
<MexicanAddress>		Mexican Address	
AddressLine1	Yes	Purchaser, Seller, or Origin Address Line	Alphanumeric, max length of 255
City	Yes	Purchaser, Seller, or Origin City	Alpha Characters, max of 22
MexicanState	Yes	Purchaser, Seller, or Origin State	See <i>Mexico State Enumerations</i> in the Appendix for acceptable values.
MexicanPostalCode	Yes	Purchaser, Seller, or Origin Postal Code	#####
<OtherForeignAddress>		Other Foreign Address	
AddressLine1	Yes	Purchaser or Seller Address	Alphanumeric, max length of 255
City	Yes	Purchaser or Seller City	Alpha Characters, max length of 50
ProvinceOrState	No	Purchaser or Seller Province or State	Alpha Characters, max length of 50
Country	Yes	Purchaser or Seller Country	See <i>Country Enumerations</i> in the Appendix for acceptable values.
OtherPostalCode	No	Purchaser or Seller Postal Code	Alphanumeric, max length of 20

CigaretteSecondaryWholesalerReturn (Secondary Wholesaler – Cigarette Return)			
FieldName	Required	Description	Format / Enumeration
reportCurrency	Yes	Only USD is accepted.	USD
StateLicenseNumber	Yes	Taxpayer’s State License Number	Numeric, max length of 20
CigSndWholeSchedule	No	Secondary Wholesaler Cigarette Schedule Documents	
ScheduleCode	Yes	Return Schedule Code C101B – Schedule of Michigan Stamped Tax Paid Cigarette Purchases C101C - Schedule of Returned Stamped (Tax-Paid) Cigarettes from Michigan Customers C108C – Schedule of Cigarette Sales from Tax Paid Inventory	Choose One: C101B C101C C108C
DateReceived	Yes	Date Received or Sold	YYYY-MM-DD
InvoiceDate	Yes	Invoice Date	YYYY-MM-DD
InvoiceNumber	Yes	Invoice Number	Alphanumeric, max length of 30
PurchaserSellerFEIN	Yes	Purchaser, Seller, or Origin FEIN	#####
PurchaserSellerName	Yes	Purchaser, Seller, or Origin Name	Alphanumeric, max length of 50
BrandCode	Yes	Product Brand Code 034 – Market Cigarettes 092 – Carnival Cigarettes 093 – Timeless Time Cigarettes 098 – Echo Cigarettes 100 – Edgefield Cigarettes 101 – 24/7 Cigarettes 102 – Berley Cigarettes 106 - THIS Cigarettes CIG – Cigarette	Choose One: 034 092 093 098 100 101 102 106 CIG
CigPackSize	Yes	Pack Size 20 – 20 Sticks 25 – 25 Sticks	Choose One: 20 25

**State of Michigan Department of Treasury
Special Taxes – Tobacco XML Return Guide**

PackCount	Yes	Pack Count	Numeric, max length of 18
Address	Yes	Purchaser, Seller, or Origin Address	
<USAddress>		United States Address	
AddressLine1	Yes	Purchaser, Seller, or Origin Address	Alphanumeric, max length of 255
City	Yes	Purchaser, Seller, or Origin City	Alpha Characters, max length of 22
State	Yes	Purchaser, Seller, or Origin State	See <i>U.S. State Enumerations</i> in the Appendix for acceptable values.
ZIPCode	Yes	Purchaser, Seller, or Origin ZIP Code	#####
<CanadianAddress>		Canadian Address	
AddressLine1	Yes	Purchaser, Seller, or Origin Address	Alphanumeric, max length of 255
City	Yes	Purchaser, Seller, or Origin City	Alpha Characters, max length of 22
Province	Yes	Purchaser, Seller, or Origin Province	See <i>Canada Province Enumerations</i> in the Appendix for acceptable values.
PostalCode	Yes	Purchaser, Seller, or Origin Postal Code	A#A#A#
<MexicanAddress>		Mexican Address	
AddressLine1	Yes	Purchaser, Seller, or Origin Address	Alphanumeric, max length of 255
City	Yes	Purchaser, Seller, or Origin City	Alpha Characters, max of 22
MexicanState	Yes	Purchaser, Seller, or Origin State	See <i>Mexico State Enumerations</i> in the Appendix for acceptable values.
MexicanPostalCode	Yes	Purchaser, Seller, or Origin Postal Code	#####
<OtherForeignAddress>		Other Foreign Address	
AddressLine1	Yes	Purchaser or Seller Address	Alphanumeric, max length of 255
City	Yes	Purchaser or Seller City	Alpha Characters, max length of 50
ProvinceOrState	No	Purchaser or Seller Province or State	Alpha Characters, max length of 50
Country	Yes	Purchaser or Seller Country	See <i>Country Enumerations</i> in the Appendix for acceptable values.
OtherPostalCode	No	Purchaser or Seller Postal Code	Alphanumeric, max length of 20
TobaccoUnclassifiedAcquirerReturn (Unclassified Acquirer – OTP Return)			
FieldName	Required	Description	Format / Enumeration
reportCurrency	Yes	Only USD is accepted.	USD
StateLicenseNumber	Yes	Taxpayer’s State License Number	Numeric, max length of 20

**State of Michigan Department of Treasury
Special Taxes – Tobacco XML Return Guide**

TobUnAcqSchedule	No	Unclassified Acquirer OTP Schedule Documents	
ScheduleCode	Yes	<p>Return Schedule Code</p> <p>T101A – Schedule of Tax-Unpaid Other Tobacco Product Purchases for Michigan (Michigan based licensees only)</p> <p>T101C – Schedule of Returned Tax Paid OTP from Michigan Customers</p> <p>T103 – Schedule of Out-of-State OTP Shipments (Michigan Based Licensees Exports Only)</p> <p>T108A – Schedule of Untaxed OTP Sales in Michigan to Licensed Wholesalers (Out-of-State Unclassified Acquirers Only)</p> <p>T108B – Schedule of OTP Sales in Michigan from Tax-Unpaid Inventory</p> <p>T108C – Schedule of OTP Sales from Tax Paid Inventory</p> <p>T108D – Schedule of OTP Sales in Michigan to U.S. Agencies</p> <p>T115A – Schedule of Tax-Unpaid OTP Sold to Michigan Tribes (Must be authorized by the State of Michigan)</p> <p>T115B – Schedule of Tax-Paid OTP Products Sold to Michigan Tribes</p>	<p>Choose One:</p> <p>T101A</p> <p>T101C</p> <p>T103</p> <p>T108A</p> <p>T108B</p> <p>T108C</p> <p>T108D</p> <p>T115A</p> <p>T115B</p>
DateReceivedOrSold	Yes	Date Received or Sold	YYYY-MM-DD

**State of Michigan Department of Treasury
Special Taxes – Tobacco XML Return Guide**

InvoiceDate	Yes	Invoice Date	YYYY-MM-DD
InvoiceNumber	Yes	Invoice Number	Alphanumeric, max length of 30
PurchaserSellerFEIN	Yes	Purchaser, Seller, or Origin FEIN	#####
PurchaserSellerName	Yes	Purchaser, Seller, or Origin Name	Alphanumeric, max length of 50
BrandCode	Yes	Product Brand Code 058 – Smokin Joes RYO 075 – Zig Zag RYO OTP – Other Tobacco Products PC1 – Premium Cigar	Choose One: 058 075 OTP PC1
WholesalePrice	Yes	Wholesale Price	###, can be 0
TotalOz	No	Total Ounces (Required for RYO)	###, can be 0
StickCount	No	Stick Count (Required for Premium Cigar)	Numeric, max length of 18, can be 0
Address	Yes	Purchaser, Seller, or Origin Address	
<USAddress>		United States Address	
AddressLine1	Yes	Purchaser, Seller, or Origin Address	Alphanumeric, max length of 255
City	Yes	Purchaser, Seller, or Origin City	Alpha Characters, max length of 22
State	Yes	Purchaser, Seller, or Origin State	See <i>U.S. State Enumerations</i> in the Appendix for acceptable values.
ZIPCode	Yes	Purchaser, Seller, or Origin ZIP Code	#####
<CanadianAddress>		Canadian Address	
AddressLine1	Yes	Purchaser, Seller, or Origin Address	Alphanumeric, max of length 255
City	Yes	Purchaser, Seller, or Origin City	Alpha Characters, max length of 22
Province	Yes	Purchaser, Seller, or Origin Province	See <i>Canada Province Enumerations</i> in the Appendix for acceptable values.
PostalCode	Yes	Purchaser, Seller, or Origin Postal Code	A##A#
<MexicanAddress>		Mexican Address	
AddressLine1	Yes	Purchaser, Seller, or Origin Address	Alphanumeric, max length of 255
City	Yes	Purchaser, Seller, or Origin City	Alpha Characters, max length of 22
MexicanState	Yes	Purchaser, Seller, or Origin State	See <i>Mexico State Enumerations</i> in the Appendix for acceptable values.
MexicanPostalCode	Yes	Purchaser, Seller, or Origin Postal Code	#####
<OtherForeignAddress>		Other Foreign Address	
AddressLine1	Yes	Purchaser or Seller Address	Alphanumeric, max length of 255

**State of Michigan Department of Treasury
Special Taxes – Tobacco XML Return Guide**

City	Yes	Purchaser or Seller City	Alpha Characters, max length of 50
ProvinceOrState	No	Purchaser or Seller Province or State	Alpha Characters, max length of 50
Country	Yes	Purchaser or Seller Country	See <i>Country Enumerations</i> in the Appendix for acceptable values.
OtherPostalCode	No	Purchaser or Seller Postal Code	Alphanumeric, max length of 20
CigaretteUnclassifiedAcquirerReturn (Unclassified Acquirer – Cigarette Return)			
FieldName	Required	Description	Format / Enumeration
reportCurrency	Yes	Only USD is accepted.	USD
StateLicenseNumber	Yes	Taxpayer’s State License Number	Numeric, max length of 20
CigUnAcqSchedule	No	Unclassified Acquirer Cigarette Schedule Documents	
ScheduleCode	Yes	Return Schedule Code C101A – Schedule of Unstamped Cigarette Purchases (Receipts) in Michigan C101C - Schedule of Returned Stamped (Tax-Paid) Cigarettes from Michigan Customers C103 – Schedule of Out-of-State Cigarette Shipments (Michigan Based Licensees Exports Only) C108A – Schedule of Untaxed Cigarette Sales in Michigan to Licensed Wholesalers C108B – Schedule of Cigarette Sales in Michigan from Tax-Unpaid Inventory C108C – Schedule of Cigarette Sales from Tax Paid Inventory C108D – Schedule of Cigarette Sales in Michigan to U.S. Agencies	Choose One: C101A C101C C103 C108A C108B C108C C108D C115A C115B

**State of Michigan Department of Treasury
Special Taxes – Tobacco XML Return Guide**

		C115A – Schedule of Tax-Unpaid Cigarettes Sold to Michigan Tribes (Must be Authorized by the State of Michigan) C115B – Schedule of Tax-Paid Cigarettes Sold to Michigan Tribes	
DateReceived	Yes	Date Received or Sold	YYYY-MM-DD
InvoiceDate	Yes	Invoice Date	YYYY-MM-DD
InvoiceNumber	Yes	Invoice Number	Alphanumeric, max length of 30
PurchaserSellerFEIN	Yes	Purchaser, Seller, or Origin FEIN	#####
PurchaserSellerName	Yes	Purchaser, Seller, or Origin Name	Alphanumeric, max length of 50
BrandCode	Yes	Product Brand Code 034 – Market Cigarettes 092 – Carnival Cigarettes 093 – Timeless Time Cigarettes 098 – Echo Cigarettes 100 – Edgefield Cigarettes 101 – 24/7 Cigarettes 102 – Berley Cigarettes 106 - THIS Cigarettes CIG – Cigarette	Choose One: 034 092 093 098 100 101 102 106 CIG
CigPackSize	Yes	Pack Size 20 – 20 Sticks 25 – 25 Sticks	Choose One: 20 25
PackCount	Yes	Packs Count	Numeric, max length of 18
Address	Yes	Purchaser, Seller, or Origin Address	
<USAddress>		United States Address	
AddressLine1	Yes	Purchaser, Seller, or Origin Address	Alphanumeric, max length of 255
City	Yes	Purchaser, Seller, or Origin City	Alpha Characters, max length of 22
State	Yes	Purchaser, Seller, or Origin State	See <i>U.S. State Enumerations</i> in the Appendix for acceptable values.
ZIPCode	Yes	Purchaser, Seller, or Origin ZIP Code	#####
<CanadianAddress>		Canadian Address	

**State of Michigan Department of Treasury
Special Taxes – Tobacco XML Return Guide**

AddressLine1	Yes	Purchaser, Seller, or Origin Address	Alphanumeric, max length of 255
City	Yes	Purchaser, Seller, or Origin City	Alpha Characters, max length of 22
Province	Yes	Purchaser, Seller, or Origin Province	See <i>Canada Province Enumerations</i> in the Appendix for acceptable values.
PostalCode	Yes	Purchaser, Seller, or Origin Postal Code	A#A#A#
<MexicanAddress>		Mexican Address	
AddressLine1	Yes	Purchaser, Seller, or Origin Address	Alphanumeric, max length of 255
City	Yes	Purchaser, Seller, or Origin City	Alpha Characters, max length of 22
MexicanState	Yes	Purchaser, Seller, or Origin State	See <i>Mexico State Enumerations</i> in the Appendix for acceptable values.
MexicanPostalCode	Yes	Purchaser, Seller, or Origin Postal Code	#####
<OtherForeignAddress>		Other Foreign Address	
AddressLine1	Yes	Purchaser or Seller Address	Alphanumeric, max length of 255
City	Yes	Purchaser or Seller City	Alpha Characters, max length of 50
ProvinceOrState	No	Purchaser or Seller Province or State	Alpha Characters, max length of 50
Country	Yes	Purchaser or Seller Country	See <i>Country Enumerations</i> in the Appendix for acceptable values.
OtherPostalCode	No	Purchaser or Seller Postal Code	Alphanumeric, max length of 20
BeginningUnaffixedInv	Yes	Beginning Inventory of Unaffixed Stamps	
R1	Yes	Beginning Unaffixed Inventory of R1 – Pressure – Standard 20 – 30,000 Stamps	Numeric, max length of 18, can be 0
R2	Yes	Beginning Unaffixed Inventory of R2 – Pressure – Standard 20 – 1,500 Stamps	Numeric, max length of 18, can be 0
R3	Yes	Beginning Unaffixed Inventory of R3 – Pressure – Standard 25 – 1,500 Stamps	Numeric, max length of 18, can be 0
R4	Yes	Beginning Unaffixed Inventory of R4 – Pressure – Tribal 20 – 30,000 Stamps	Numeric, max length of 18, can be 0
R5	Yes	Beginning Unaffixed Inventory of R5 – Pressure – Tribal 20 – 1,500 Stamps	Numeric, max length of 18, can be 0
R6	Yes	Beginning Unaffixed Inventory of R6 – Pressure – Tribal 25 – 1,500 Stamps	Numeric, max length of 18, can be 0
EndingUnaffixedInventory	Yes	Ending Inventory of Unaffixed Stamps	

**State of Michigan Department of Treasury
Special Taxes – Tobacco XML Return Guide**

R1	Yes	Ending Unaffixed Inventory of R1 – Pressure – Standard 20 – 30,000 Stamps	Numeric, max length of 18, can be 0
R2	Yes	Ending Unaffixed Inventory of R2 – Pressure – Standard 20 – 1,500 Stamps	Numeric, max length of 18, can be 0
R3	Yes	Ending Unaffixed Inventory of R3 – Pressure – Standard 25 – 1,500 Stamps	Numeric, max length of 18, can be 0
R4	Yes	Ending Unaffixed Inventory of R4 – Pressure – Tribal 20 – 30,000 Stamps	Numeric, max length of 18, can be 0
R5	Yes	Ending Unaffixed Inventory of R5 – Pressure – Tribal 20 – 1,500 Stamps	Numeric, max length of 18, can be 0
R6	Yes	Ending Unaffixed Inventory of R6 – Pressure – Tribal 25 – 1,500 Stamps	Numeric, max length of 18, can be 0
BeginningAffixedInventory	Yes	Beginning Inventory of Affixed Stamps	
R1	Yes	Beginning Affixed Inventory of R1 – Pressure – Standard 20 – 30,000 Stamps	Numeric, max length of 18, can be 0
R2	Yes	Beginning Affixed Inventory of R2 – Pressure – Standard 20 – 1,500 Stamps	Numeric, max length of 18, can be 0
R3	Yes	Beginning Affixed Inventory of R3 – Pressure – Standard 25 – 1,500 Stamps	Numeric, max length of 18, can be 0
R4	Yes	Beginning Affixed Inventory of R4 – Pressure – Tribal 20 – 30,000 Stamps	Numeric, max length of 18, can be 0
R5	Yes	Beginning Affixed Inventory of R5 – Pressure – Tribal 20 – 1,500 Stamps	Numeric, max length of 18, can be 0
R6	Yes	Beginning Affixed Inventory of R6 – Pressure – Tribal 25 – 1,500 Stamps	Numeric, max length of 18, can be 0
EndingAffixedInventory	Yes	Ending Inventory of Affixed Stamps	
R1	Yes	Ending Affixed Inventory of R1 – Pressure – Standard 20 – 30,000 Stamps	Numeric, max length of 18, can be 0
R2	Yes	Ending Affixed Inventory of R2 – Pressure – Standard 20 – 1,500 Stamps	Numeric, max length of 18, can be 0
R3	Yes	Ending Affixed Inventory of R3 – Pressure – Standard 25 – 1,500 Stamps	Numeric, max length of 18, can be 0
R4	Yes	Ending Affixed Inventory of R4 – Pressure – Tribal 20 – 30,000 Stamps	Numeric, max length of 18, can be 0

**State of Michigan Department of Treasury
Special Taxes – Tobacco XML Return Guide**

R5	Yes	Ending Affixed Inventory of R5 – Pressure – Tribal 20 – 1,500 Stamps	Numeric, max length of 18, can be 0
R6	Yes	Ending Affixed Inventory of R6 – Pressure – Tribal 25 – 1,500 Stamps	Numeric, max length of 18, can be 0
ManufacturerReturn (Manufacturer Return)			
FieldName	Required	Description	Format / Enumeration
reportCurrency	Yes	Only USD is accepted.	USD
StateLicenseNumber	Yes	Taxpayer’s State License Number	Numeric, max length of 20
ManufacturerTobSched	No	Manufacturer Return Schedule Documents	
ScheduleCode	Yes	Return Schedule Code T106 – Tax Unpaid Return (OTP) T108M – Manufacturer Schedule of OTP Sales (Disbursements)	Choose One: T106 T108M
DateReceivedOrSold	Yes	Date Received or Sold	YYYY-MM-DD
InvoiceDate	Yes	Invoice Date	YYYY-MM-DD
InvoiceNumber	Yes	Invoice Number	Alphanumeric, max length of 30
PurchaserSellerFEIN	Yes	Purchaser or Seller FEIN	#####
PurchaserSellerName	Yes	Purchaser or Seller Name	Alphanumeric, max length of 50
BrandCode	Yes	Product Brand Code 058 – Smokin Joes RYO 075 – Zig Zag RYO OTP – Other Tobacco Products PC1 – Premium Cigar	Choose One: 058 075 OTP PC1
WholesalePrice	Yes	Wholesale Price	###, can be 0
TotalOz	No	Total Ounces (Required for RYO)	###, can be 0
StickCount	No	Stick Count (Required for Premium Cigar)	Numeric, max length of 18, can be 0
Address	Yes	Purchaser or Seller Address	
<USAddress>		United States Address	
AddressLine1	Yes	Purchaser or Seller Address	Alphanumeric, max length of 255
City	Yes	Purchaser or Seller City	Alpha Characters, max length of 22

**State of Michigan Department of Treasury
Special Taxes – Tobacco XML Return Guide**

State	Yes	Purchaser or Seller State	See <i>U.S. State Enumerations</i> in the Appendix for acceptable values.
ZIPCode	Yes	Purchaser or Seller ZIP Code	#####
<CanadianAddress>		Canadian Address	
AddressLine1	Yes	Purchaser or Seller Address	Alphanumeric, max length of 255
City	Yes	Purchaser or Seller City	Alpha Characters, max length of 22
Province	Yes	Purchaser or Seller Province	See <i>Canada Province Enumerations</i> in the Appendix for acceptable values.
PostalCode	Yes	Purchaser or Seller Postal Code	A##A##
<MexicanAddress>		Mexican Address	
AddressLine1	Yes	Purchaser or Seller Address	Alphanumeric, max length of 255
City	Yes	Purchaser or Seller City	Alpha Characters, max length of 22
MexicanState	Yes	Purchaser or Seller State	See <i>Mexico State Enumerations</i> in the Appendix for acceptable values.
MexicanPostalCode	Yes	Purchaser or Seller Postal Code	#####
<OtherForeignAddress>		Other Foreign Address	
AddressLine1	Yes	Purchaser or Seller Address	Alphanumeric, max length of 255
City	Yes	Purchaser or Seller City	Alpha Characters, max length of 50
ProvinceOrState	No	Purchaser or Seller Province or State	Alpha Characters, max length of 50
Country	Yes	Purchaser or Seller Country	See <i>Country Enumerations</i> in the Appendix for acceptable values.
OtherPostalCode	No	Purchaser or Seller Postal Code	Alphanumeric, max length of 20
ManufacturerCigSched	No	Manufacturer of Cigarettes Return Schedule Documents	
ScheduleCode	Yes	Return Schedule Code C106 – Tax Unpaid Return (Cigarettes) C108M – Manufacturer Schedule of Cigarette Sales (Disbursements)	Choose One: C106 C108M
DateReceived	Yes	Date Received or Sold	YYYY-MM-DD
InvoiceDate	Yes	Invoice Date	YYYY-MM-DD
InvoiceNumber	Yes	Invoice Number	Alphanumeric, max length of 30
PurchaserSellerFEIN	Yes	Purchaser or Seller FEIN	#####

**State of Michigan Department of Treasury
Special Taxes – Tobacco XML Return Guide**

PurchaserSellerName	Yes	Purchaser or Seller Name	Alphanumeric, max length of 50
BrandCode	Yes	Product Brand Code 034 – Market Cigarettes 092 – Carnival Cigarettes 093 – Timeless Time Cigarettes 098 – Echo Cigarettes 100 – Edgefield Cigarettes 101 – 24/7 Cigarettes 102 – Berley Cigarettes 106 - THIS Cigarettes CIG – Cigarette	Choose One: 034 092 093 098 100 101 102 106 CIG
CigPackSize	Yes	Pack Size 20 – 20 Sticks 25 – 25 Sticks	Choose One: 20 25
PackCount	Yes	Pack Count	Numeric, max length of 18
Address	Yes	Purchaser or Seller Address	
<USAddress>		United States Address	
AddressLine1	Yes	Purchaser or Seller Address	Alphanumeric, max length of 255
City	Yes	Purchaser or Seller City	Alpha Characters, max length of 22
State	Yes	Purchaser or Seller State	See <i>U.S. State Enumerations</i> in the Appendix for acceptable values.
ZIPCode	Yes	Purchaser or Seller ZIP Code	#####
<CanadianAddress>		Canadian Address	
AddressLine1	Yes	Purchaser or Seller Address	Alphanumeric, max length of 255
City	Yes	Purchaser or Seller City	Alpha Characters, max length of 22
Province	Yes	Purchaser or Seller Province	See <i>Canada Province Enumerations</i> in the Appendix for acceptable values.
PostalCode	Yes	Purchaser or Seller Postal Code	A#A#A#
<MexicanAddress>		Mexican Address	
AddressLine1	Yes	Purchaser or Seller Address	Alphanumeric, max length of 255
City	Yes	Purchaser or Seller City	Alpha Characters, max length of 22
MexicanState	Yes	Purchaser or Seller State	See <i>Mexico State Enumerations</i> in the Appendix for acceptable values.
MexicanPostalCode	Yes	Purchaser or Seller Postal Code	#####

**State of Michigan Department of Treasury
Special Taxes – Tobacco XML Return Guide**

<OtherForeignAddress>		Other Foreign Address	
AddressLine1	Yes	Purchaser or Seller Address	Alphanumeric, max length of 255
City	Yes	Purchaser or Seller City	Alpha Characters, max length of 50
ProvinceOrState	No	Purchaser or Seller Province or State	Alpha Characters, max length of 50
Country	Yes	Purchaser or Seller Country	See <i>Country Enumerations</i> in the Appendix for acceptable values.
OtherPostalCode	No	Purchaser or Seller Postal Code	Alphanumeric, max length of 20

Appendix

U.S. State Enumerations

AL	Alabama	AK	Alaska	AZ	Arizona
AR	Arkansas	CA	California	CO	Colorado
CT	Connecticut	DE	Delaware	DC	District of Columbia
FL	Florida	GA	Georgia	GU	Guam
HI	Hawaii	ID	Idaho	IL	Illinois
IN	Indiana	IA	Iowa	KS	Kansas
KY	Kentucky	LA	Louisiana	ME	Maine
MD	Maryland	MA	Massachusetts	MI	Michigan
MN	Minnesota	MS	Mississippi	MO	Missouri
MT	Montana	NE	Nebraska	NV	Nevada
NH	New Hampshire	NJ	New Jersey	NM	New Mexico
NY	New York	NC	North Carolina	ND	North Dakota
OH	Ohio	OK	Oklahoma	OR	Oregon
PA	Pennsylvania	PR	Puerto Rico	RI	Rhode Island
SC	South Carolina	SD	South Dakota	TN	Tennessee
TX	Texas	UT	Utah	VT	Vermont
VI	Virgin Islands	VA	Virginia	WA	Washington
WV	West Virginia	WI	Wisconsin	WY	Wyoming
AS	American Samoa	MH	Marshall Islands	MP	Northern Mariana Islands
AA	APO/FPO Americas	AE	APO/FPO Europe	AP	APO/FPO Pacific

Canada Province Enumerations

AB	Alberta	BC	British Columbia	MB	Manitoba
NB	New Brunswick	NL	Newfoundland	NT	Northwest Territory
NS	Nova Scotia	NU	Nunavut	ON	Ontario
PE	Prince Edward Island	QC	Quebec	SK	Saskatchewan
YT	Yukon Territory				

Mexico State Enumerations

AG	Aguascalientes	BC	Baja California	CS	Baja California Sur
CM	Campeche	CS	Chiapas	CH	Chihuahua
CO	Coahuila	CL	Colima	DF	Distrito Federal
DG	Durango	GT	Guanajuato	GR	Guerrero
HG	Hidalgo	JA	Jalisco	MX	Mexico
MI	Michoacán	MO	Morelos	NA	Nayarit
NL	Nuevo Leon	OA	Oaxaca	PU	Puebla
QT	Queretaro	QR	Quintana Roo	SL	San Luis Potosi
SI	Sinaloa	SO	Sonora	TB	Tabasco
TM	Tamaulipas	TL	Tlaxcala	VE	Veracruz
YU	Yucatan	ZA	Zacatecas		

Country Enumerations

AF	Afghanistan	AX	Akrotiri	AL	Albania
AG	Algeria	AQ	American Samoa	AN	Andorra
AO	Angola	AV	Anguilla	AY	Antarctica
AC	Antigua and Barbuda	AR	Argentina	AM	Armenia
AA	Aruba	AT	Ashmore and Cartier Islands	AS	Australia
AU	Austria	AJ	Azerbaijan	BF	Bahamas
BA	Bahrain	FQ	Baker Island	BG	Bangladesh
BB	Barbados	BO	Belarus	BE	Belgium
BH	Belize	BN	Benin	BD	Bermuda
BT	Bhutan	BL	Bolivia	BK	Bosnia-Herzegovina
BC	Botswana	BV	Bovet Island	BR	Brazil
IO	British Indian Ocean Territory	VI	British Virgin Islands	BX	Brunei
BU	Bulgaria	UV	Burkina Faso	BM	Burma
BY	Burundi	CB	Cambodia	CM	Cameroon
CV	Cape Verde	CJ	Cayman Islands	CT	Central Africa Republic
CD	Chad	CI	Chile	CH	China
KT	Christmas Island	IP	Clipperton Island	CK	Cocos (Keeling) Islands

**State of Michigan Department of Treasury
Special Taxes – Tobacco XML Return Guide**

CO	Colombia	CN	Comoros	CF	Congo (Brazzaville)
CG	Congo (Kinshasa)	CW	Cook Islands	CR	Coral Sea Islands
CS	Costa Rica	IV	Cote D’Ivoire (Ivory Coast)	HR	Croatia
CU	Cuba	UC	Curacao	CY	Cyprus
EZ	Czech Republic	DA	Denmark	DX	Dhekelia
DJ	Djibouti	DO	Dominica	DR	Dominican Republic
TT	East Timor	EC	Ecuador	EG	Egypt
ES	El Salvador	EK	Equatorial Guinea	ER	Eritrea
EN	Estonia	ET	Ethiopia	FK	Falkland Islands (Islas Malvinas)
FO	Faroe Islands	FM	Federated States of Micronesia	FJ	Fiji
FI	Finland	FR	France	FP	French Polynesia
FS	French Southern and Antarctic Lands	GB	Gabon	GA	The Gambia
GG	Georgia	GM	Germany	GH	Ghana
GI	Gibraltar	GR	Greece	GL	Greenland
GJ	Grenada	GQ	Guam	GT	Guatemala
GK	Guernsey	GV	Guinea	PU	Guinea-Bissau
GY	Guyana	HA	Haiti	HM	Heard Island and McDonald Islands
VT	Holy See	HO	Honduras	HK	Hong Kong
HQ	Howland Island	HU	Hungary	IC	Iceland
IN	India	ID	Indonesia	IR	Iran
IZ	Iraq	EI	Ireland	IS	Israel
IT	Italy	JM	Jamaica	JN	Jan Mayen
JA	Japan	DQ	Jarvis Island	JE	Jersey
JQ	Johnston Atoll	JO	Jordan	KZ	Kazakhstan
KE	Kenya	KQ	Kingman Reef	KR	Kiribati
KN	North Korea	KS	South Korea	KV	Kosovo
KU	Kuwait	KG	Kyrgyzstan	LA	Laos
LG	Latvia	LE	Lebanon	LT	Lesotho
LI	Liberia	LY	Libya	LS	Liechtenstein
LH	Lithuania	LU	Luxembourg	MC	Macau
MK	Macedonia	MA	Madagascar	MI	Malawi
MY	Malaysia	MV	Maldives	ML	Mali
MT	Malta	IM	Man, Isle of	RM	Marshall Islands

**State of Michigan Department of Treasury
Special Taxes – Tobacco XML Return Guide**

MR	Mauritania	MP	Mauritius	MF	Mayotte
MQ	Midway Islands	MD	Moldova	MN	Monaco
MG	Mongolia	MJ	Montenegro	MH	Montserrat
MO	Morocco	MZ	Mozambique	WA	Namibia
NR	Nauru	BQ	Navassa Island	NP	Nepal
NL	Netherlands	NC	New Caledonia	NZ	New Zealand
NU	Nicaragua	NG	Niger	NI	Nigeria
NE	Niue	NF	Norfolk Island	CQ	Northern Mariana Islands
NO	Norway	MU	Oman	OC	Other Country
PK	Pakistan	PS	Palau	LQ	Palmyra Atoll
PM	Panama	PP	Papua-New Guinea	PF	Paracel Islands
PA	Paraguay	PE	Peru	RP	Philippines
PC	Pitcairn Islands	PL	Poland	PO	Portugal
RQ	Puerto Rico	QA	Qatar	RO	Romania
RS	Russia	RW	Rwanda	TB	Saint Barthelemy
RN	Saint Martin	WS	Samoa	SM	San Marino
TP	Sao Tome and Principe	SA	Saudi Arabia	SG	Senegal
RI	Serbia	SE	Seychelles	SL	Sierra Leone
SN	Singapore	NN	Sint Maarten	LO	Slovakia
SI	Slovenia	BP	Solomon Islands	SO	Somalia
SF	South Africa	SX	South Georgia and Sandwich Islands	SP	Spain
PG	Spratly Islands	CE	Sri Lanka	SH	St. Helena
SC	St. Kitts and Nevis	ST	St. Lucia Island	SB	St. Pierre and Miguelon
VC	St. Vincent and the Grenadines	SU	Sudan	NS	Suriname
SV	Svalbard	WZ	Swaziland	SW	Sweden
SZ	Switzerland	SY	Syria	TW	Taiwan
TI	Tajikistan	TZ	Tanzania	TH	Thailand
TO	Togo	TL	Tokelau	TN	Tonga
TD	Trinidad and Tobago	TS	Tunisia	TU	Turkey
TX	Turkemistan	TK	Turks and Caicos Islands	TV	Tuvalu
UG	Uganda	UP	Ukraine	AE	United Arab Emirates
UK	United Kingdom	UY	Uruguay	UZ	Uzbekistan
NH	Vanuatu	VE	Venezuela	VM	Vietnam

**State of Michigan Department of Treasury
Special Taxes – Tobacco XML Return Guide**

VQ	Virgin Islands	WQ	Wake Island	WF	Wallis and Futuna
WI	Western Sahara	YM	Yemen (Aden)	ZA	Zambia
ZI	Zimbabwe				