

# Dual Licensee Filing Requirements

For those licensed as both an Unclassified Acquirer of Other Tobacco Products (OTP) and Secondary Wholesaler of Other Tobacco Products (OTP)

Licensees that hold both an Unclassified Acquirer of OTP and a Secondary Wholesaler of OTP license must report receipts and disbursements the following way:

## Unclassified Acquirer of OTP tax return:

- Schedule Tl 01a: Enter all tobacco tax unpaid receipts (purchases) for the file period. Tobacco tax paid purchases are not entered on the Unclassified Acquirer of OTP tax return. This activity will be recorded on the Secondary Wholesaler of OTP tax return.
- Schedule Tl 03: Enter out-of-state disbursements. Report the wholesale price, and if applicable, premium cigar stick quantity, that you paid for the product. This price will exclude tax and mark-up. \*\*Please note: Product purchased tobacco tax paid, as a Secondary Wholesaler of OTP, cannot be sold as an out-of-state disbursement, and should not be included on the Tl03 schedule.
- Schedule Tl08b: Enter the total reported on schedule TJOI a as a lump sum by wholesale price, brand code, stick count or ounces, possibly resulting in multiple schedule entries.
- Schedule T108c: This schedule is the transfer of product from the Unclassified Acquirer of OTP license to the Secondary Wholesaler of OTP license.
  - If this period **did not** have out-of-state sales, create a Tl 08c schedule to match the Tl 08b schedule, **plus the tax**, identifying wholesale price, brand code, stick count or ounces as applicable.
  - If this period **did** have out-of-state sales (reported on the Tl 03), calculate the following:
    - Tl08b schedule minus the sum of the Tl03 schedule(s).
      - Create a Tl 08c schedule that is equal to the result, **plus the tax**, identifying wholesale price, brand code, stick count or ounces as applicable.

### **Secondary Wholesaler of OTP tax return:**

- Schedule Tl 01b: Enter a tobacco tax paid receipt matching the total from the Unclassified Acquirer of OTP tax return, schedule Tl08c, for that same file period.  
**The invoice number on the Tl01b should match the invoice number from the Unclassified Acquirer of OTP, schedule T108c.**
  - Enter all other tobacco tax paid receipts (purchases) for the file period.
- Schedule Tl01c: Enter all product returns (receipts) from prior sales to Michigan customers. (This is returned product.)
- Schedule Tl08c: Enter all disbursements (sales) separately by invoice number for sales to other businesses.
  - The Tl08c schedule should also reflect disbursements for product being returned to the Unclassified Acquirer of OTP license for eventual return to the manufacturer/distributor.