

C-104A: Declaration of Ending Inventory of Unaffixed Michigan Cigarette Stamps

Informational Report Only

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)		5. Branch Location - Code		Stamp Denominations (Number of Stamps)			
		Regular			Tribal		
		6. 20's	7. 25's	8. 1's	9. 20's	10. 25's	
		10. Ending Physical Inventory (Include damaged stamps still in inventory)					

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

www.michigan.gov/tobaccotaxes

Instructions for Completing Form 4260, C-104A: Declaration of Ending Inventory of Unaffixed Michigan Cigarette Stamps

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.

How to Complete This Schedule

This is an informational form only. Do not carry totals to form WC-100 or AC-100. If you have more than one location that houses unaffixed stamps indicate the branch location code which is the State of Michigan Tobacco Taxes License number. Submit a separate schedule for each branch location.

Schedule Descriptions

Schedule C-104a: This schedule is to be used to record all unaffixed Michigan stamps in inventory. Must also include all damaged stamps that have not been submitted for adjustment on Form #3383, *Request for Adjustment to Cigarette Stamp Inventory* to the State of Michigan.

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).

Line 5. 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.

Columns 6-10. Enter the ending physical inventory of all stamp denominations that are not affixed to a pack of cigarettes.

Due Date

Your return is due 20 days after the close of the month. To be filed timely, 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 in the following ways:

Telephone: (517) 636-4630

Fax: (517) 636-4631

E-mail: treas_tobaccotaxes@michigan.gov.

Mailing address:

Michigan Department of Treasury

Special Taxes Division

Tobacco Taxes

P.O. Box 30474

Lansing, MI 48909-7974.

Information and forms are available 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