

ACS STATE AND LOCAL SOLUTIONS, INC.
TOBACCO TRACKING SYSTEM
ASCII FILE FORMAT
MICHIGAN
Wholesaler / Secondary Wholesaler Cigarette and OTP Tax Form
Unclassified Acquirer Cigarette and OTP Tax Form

INSTRUCTIONS:

Using this file layout provides the ability to meet data requirements for the tax type of WC, WT, AC ,AT, SC and ST. It is important to understand that this file layout is used to define three types of record formats:

1. Schedules of Receipts and Disbursements Format:

- a. Wholesaler's Cigarette Schedules (C101A, C101B, C101C, C101D, C103A, C103B, C108B, C108C, C115A, C115B.)
- b. Unclassified Acquirer's Cigarette Schedules (C101A, C101B, C101C, C108A, C108B, C108C, C108D, C115A, C115B.)
- c. Wholesale's Other OTP Schedules (T101A, T101B, T101C, T103, T108B, T108C, T115A, T115B.)
- d. Unclassified Acquirer's OPT Schedules (T101A, T101B, T101C, T103, T108A, T108B, T108C, T115A, T115B.)
- e. Secondary Wholesaler's Cigarette Schedules (C101B, C101C, C108C)
- f. Secondary Wholesaler's Other OTP Schedules (T101B, T101C, T108C)

The file layout can be found on pages 2-3 and examples on pages 8-10.

2. Zero Activity Report Format:

If no tobacco activity was performed for a specific month, the filer must submit a zero activity record to indicate NO ACTIVITY for this particular tax type and that they have filed for the month.

File layout and example can be found on page 7.

3. TIA/Summary values Format:

There are no TIAs for Tobacco Tax Reporting.

Always submit either a Zero Activity Record (item 2 above) or schedule of Receipts and Disbursements (items 1a – 1d).

FILE LAYOUT

Provide all data in **FIXED WIDTH** format. Use space (ASCII character=32) to fill any missing information except as noted otherwise. Use any product you wish to generate the ASCII file.

Use the following table to determine the number of field elements, expected length, and format of expected data.

FIELD REQUIREMENT Definitions: **M – Mandatory**, **MN – Mandatory for NPM**, P – Provide if available, N – Not a Data Requirement of this Report

Col No.	Record Position	DATA ELEMENT	DATA TYPE	MAX SIZE	FORMAT	FIELD REQUIREMENT	EXPLANATION
1	1 - 2	Jurisdiction Code	Text	2	MI	M	Jurisdiction data identifier
2	3 - 3	Data Mode	Text	1	A	M	ACS Required Field. A - ASCII
3	4 - 4	Return Type	Text	1	O	M	O – Original, A - Amendment
4	5 - 6	Tax Type¹	Text	2	WC	M	WC – Wholesaler Cigarette Filer AC – Unclassified Acquirer Cigarette Filer WT – Wholesaler OTP AT – Unclassified Acquirer OPT SC - Secondary Wholesaler Cigarette Filer ST- Secondary Wholesaler OTP Filer
5	7 – 12	Reporting Period²	Number	6	YYYYMM	M	Example: • June 2005 = 200506
6	13 – 17	Schedule Number	Text	5		M	Provide the Schedule Number for Wholesaler or Unclassified Cigarette Tax form details: i.e. C100A, C101B, ... C115B. Do Not include dashes.
7	18 – 20	Brand Code³	Text	3	Fill/Add a Lead 0	MN	This field will contain one of the choices below: 1. Brand Code: 065, 160, etc. 2. The value "000" for Zero Activity records. Mandatory for NPM Product Only
8	21 - 22	Additional Reporting State⁴	Text	2		M	This field is to be used when Schedule Types require an additional State to be reported. Example: • C101d – State for which Product is Stamped. • C103a – Stamped Cig. For Sale or transfer in the State. If not required for the schedule type, fill with spaces.
9	23 – 31	Filer FEIN Identifier	Text	9	Fill/Add Leading 0	M	FEIN, ME#, or TR#, TIN#
10	32 – 40	Filer License Number	Text	9	Fill/Add Leading 0	M	State issued License Number

11	41 – 49	Filer Branch Number	Text	9	Fill/Add Leading 0	M	License Number of the Branch Location
12	50 – 84	Purchaser/Seller's Name	Text	35		M	Purchaser / Supply Source Name
13	85 – 93	Purchaser/Seller's FEIN	Text	9		M	Purchaser / Supply Source FEIN
14	94 – 95	Purchaser/Seller's Type	Text	2		M	Purchaser / Supply Source Type
15	96 – 130	Carrier Name	Text	35		N	Not Required
16	131-139	Carrier FEIN	Text	9		N	Not Required
17	140-147	Invoice Date	Number	8	MMDDYYYY	M	
18	148-177	Invoice Number	Text	30		M	
19	178-185	Date Received/Shipped	Number	8	MMDDYYYY	M	
20	186-220	Manufacturing Name	Text	35		MN	Mandatory for NPM Product Only
21	221-229	Manufacturing ID	Text	9		MN	Mandatory for NPM Product Only
22	230-264	Brand Name	Text	35		MN	Mandatory for NPM Product Only
23	265-294	Origin Address	Text	30		P	
24	295-314	Origin City	Text	20		M	
25	315-316	Origin State	Text	2		M	
26	317-325	Origin Zip	Text	9		P	
27	326-327	Origin Country Code	Text	2		P	
28	328-357	Destination Address	Text	30		P	
29	358-377	Destination City	Text	20		M	
30	378-379	Destination State	Text	2		M	
31	380-388	Destination Zip	Text	9		P	
32	389-390	Destination Country Code	Text	2		P	
33	391-403	Pack Size or Wholesale Price	Number	13	- 999999999.99	M	Cigarette products supply Pack Size. OTP supply Wholesale Price.
34	404-416	Total Sticks / Total Ounces	Number	13	- 999999999.99	M / MN	Cigarette products supply Total Sticks of Cigarettes / OTP supply Total Roll-Your-Own Ounces for NPM Product Only.
35	417-429	UNDEFINED	Number	13		N	NOT DEFINED FOR TOBACCO PRODUCTS. PLEASE PROVIDE POSITIONAL SPACES APPROPRIATELY
36	430-443	Post Mark Date	Number	14	YYYYMMDDHHMMSS	N	ACS will generate this information based off of submission timestamp

1. *Tax Type* – Is a 2 character code that identifies the type of Wholesaler or Acquirer filing the return, WC – Wholesaler Cigarette, AC – Unclassified Acquirer Cigarette, WT Wholesaler OTP, AT – Unclassified Acquirer OTP, SC - Secondary Wholesaler Cigarette, or ST - Secondary Wholesaler OTP

SCHEDULE TYPE CODES – Wholesaler’s, Secondary Wholesaler’s and Unclassified Acquirer’s Cigarette Tax Return

Version	Tax Type	Schedule	DESCRIPTION	Column 8 (additional reporting state) required
Receipts				
V1	WC	C101A	Unstamped Cigarette Purchases in Michigan	no
V1	WC, SC	C101B	Michigan Stamped Tax Paid Cigarette Purchases	no
V1	AC, WC, SC	C101C	Returned Stamped Cigarettes from Michigan Customers	no
V1	AC, WC	C101D	Other State Stamped Purchases	YES
Disbursements				
V1	WC	C103A	Stamped Cigarette for sale or transfer in the State of: xx	YES
V1	WC	C103B	Unstamped Cigarette Shipments to the State of: xx	YES
V1	AC	C108A	Untaxed Cigarette sales in Michigan to Licensed Wholesalers	no
V1	AC, WC	C108B	Taxable Cigarette sales in Michigan	no
V1	WC, SC	C108C	Cigarette Sales from Tax Paid Inventory	no
V1	AC, WC	C108D	Cigarette Sales in Michigan to US Agencies	no
V1	AC, WC	C115A	Tax-Free Cigarettes Sold to Michigan Tribes	no
V1	AC, WC	C115B	Tax-Paid Cigarettes Sold to Michigan Tribes	no

SCHEDULE TYPE CODES – Wholesaler’s, Secondary Wholesaler’s and Unclassified Acquirer’s OTP Tax Return

Version	Tax Type	Schedule	DESCRIPTION	Column 8 (additional reporting state) required
Receipts				
V1	AT, WT	T101A	Untaxed OTP Purchases	no
V1	WT, ST	T101B	Tax Paid OTP Purchases	no
V1	AT, WT, ST	T101C	Returned Tax Paid Stamped OTP	no
Disbursements				
V1	WT	T103	Out-of-State OTP Sales to the State of: xx	YES
V1	AT	T108A	Untaxed OTP Sales in Michigan to licensed Wholesalers	no
V1	AT, WT	T108B	Taxable OTP Sales in Michigan	no
V1	AT, WT, ST	T108C	OTP from Tax Paid Inventory	no
V1	AT, WT	T108D	OTP Product Sales in Michigan to US Agencies	no
V1	AT, WT	T115A	Tax Exempt OTP Sales in Michigan to Indian Tribes	no
V1	AT, WT	T115B	Taxed OTP Sales in Michigan to Indian Tribes	no

Zero Activity Record Required Fields

When a Zero Activity Return (no business transacted) is submitted, place the following information in a single record for each tax type:

1. Jurisdiction Code MI
2. Data Mode A
3. Return Type O
4. Tax Type One record for each tax type/Tax Form
5. Reporting Period
6. Schedule Type The value "00000" (zero, zero, zero, zero, zero)
7. Brand Code The value "000" (zero, zero, zero)
9. Filer's FEIN
10. Filer's License Number MI's state assigned License or Account Number
33. Pack Size/Wholesale Price 0
34. Invoice Total/Total Ounces 0

Field positions listed above are Mandatory. The example records here break at 100 characters but a TRUE file submission does NOT require a break until the last character (443 per line).

Wholesaler's/Secondary Wholesaler's/Unclassified Acquirer's Report Example: Zero Activity Record :

```
1 1 2 2 3 4 5 6 7 8 8 9 9 0
1234567890123456789012345678901234567890123456789012345678901234567890123456789012345678901234567890
```

MIAOAC20050100000000 123456789123456789

```
1 1 1 1 1 1 1 1 1 1 1 1 2
0 1 2 3 4 4 6 7 7 8 9 0
1234567890123456789012345678901234567890123456789012345678901234567890123456789012345678901234567890
```

2 2 2 2 2 2 2 2 2 2 2 2 3
0 1 2 3 4 5 6 6 7 8 9 9 0
1234567890123456789012345678901234567890123456789012345678901234567890123456789012345678901234567890

3 3 3 3 3 3 3 3 3 3 3 3 4
0 1 2 2 3 4 5 5 6 7 7 8 8 9 0
1234567890123456789012345678901234567890123456789012345678901234567890123456789012345678901234567890

4 4 4 4 4 4
0 0 1 1 2 3 4
1234567890123456789012345678901234567890123456789012345678901234567890123456789012345678901234567890

0

Wholesaler's/Secondary Wholesaler's/Unclassified Acquirer's Report Examples:

The example records here break at 100 characters but a TRUE file submission does NOT require a break until the last character (443 per line).

Example 1 – Unclassified Acquirer's Schedule of Cigarette Purchases (C101C)

```

1 1 1 2 2 3 4 5 6 7 8 8 9 9 0 1
1234567890123456789012345678901234567890123456789012345678901234567890123456789012345678901234567890
-----
MIAOAC200501C101C220 123456789123456789 1234TEST SELLER NAME HERE 987654321NM
1 1 1 1 1 1 1 1 1 1 1 1 1 2
0 1 2 3 4 4 6 7 7 8 9 0
123456789012345678901234567890123456789012345678901234567890123456789012345678901234567890
-----
01152005INVOICE NUMBER HERE 01172005TEST MANUFACTUR
2 2 2 2 2 2 2 2 2 2 2 2 3
0 1 2 3 4 5 6 6 7 8 9 9 0
123456789012345678901234567890123456789012345678901234567890123456789012345678901234567890
-----
ERS NAME HERE 111222333TEST BRAND NAME HERE ORIGIN
3 3 3 3 3 3 3 3 3 3 3 4
0 1 1 2 2 2 3 4 5 5 6 7 7 8 8 9 0
1234567890123456789012345678901234567890123456789012345678901234567890123456789012345678901234567890
-----
CITY HERE MI 20
4 4 4 4 4 4
0 0 1 1 2 3 4
1234567890123456789012345678901234567890123
-----
500
```


ASCII File Submission Example:

This example represents the form 'Unclassified Acquirers of Cigarettes' Report. It shows load activity using Receipt and Disbursement records. The example records here break at 100 characters but a TRUE file submission does NOT require a break until the last character (443 per line).

The purpose of this example is to show how an expected ASCII file should look when sent. It focuses on:

1. A single Tax Type AC
2. Load activity, represented by receipts and disbursements (currently showing 6 loads)

```
MIAOAC200501C101C220 123456789123456789      1234TEST SELLER NAME HERE          987654321NM
                                01152005INVOICE NUMBER HERE          01172005TEST MANUFACTUR
ERS NAME HERE          111222333TEST BRAND NAME HERE                                ORIGIN
CITY HERE          MI                                20
500
MIAOAC200501C108A140 123456789123456789      1234TEST PURCHASER NAME HERE          987654321PM
                                01152005INVOICE NUMBER HERE          01172005TEST MANUFACTUR
ERS NAME HERE          111222333TEST BRAND NAME HERE                                ORIGIN
                                DESTINATION CITY          MI                                1
-750
MIAOAC200407C108A160 12345678912345678900000615General Cigarette Sales          987654321WC
                                0715200455112          07162004Phillip Morris
                                112233445Pal Mal 100s                                Greens
boro          NC                                Detroit          MI                                25
500
MIAOAC200407C108B065 12345678912345678900000615Tom's Smoke Shop          667788990WC
                                0718200455145          07192004Phillip Morris
                                112233445Marlboro Lights                                Greens
boro          NC                                Lansing          MI                                25
200
MIAOAC200407C101D065IL12345678912345678900000615Superior Tobacco          332211665WC
                                0719200455167          07192004Phillip Morris
                                112233445Marlboro Lights                                Greens
boro          NC                                Lansing          MI                                20
30
MIAOAC200407C101C160 12345678912345678900000615Lone Star Stores          223344556WC
                                0721200455175          07212004RJ Reynolds
                                998877665Salem                                Superi
or          MI                                Grand Rapids          MI                                20
480
```