

Form **CT-100**

Wisconsin
Department of Revenue

**WISCONSIN DISTRIBUTOR'S
CIGARETTE TAX RETURN**



Tax Account Number
FEIN / SSN
Month Covered (MM DD YYYY)

Use BLACK INK Only

Legal Name		
Business Name (DBA)		
Permit/Business Address		
City	State	Zip Code

- Cancel my permit effective _____
(MM DD YYYY)
- Check if address, name, or entity change
- Check if this is an amended return
- Check if correspondence is included

Print numbers like this → 0123456789 Not like this → 0147 **NO COMMAS**

SECTION 1 RECONCILIATION OF UNSTAMPED SINGLE CIGARETTES

- 1. Physical inventory first of month (from line 10 of your prior months CT-100). 1 _____
- 2. Unstamped cigarettes purchased (from CT-101, Schedule 1, untaxed purchases, column A, line 20) 2 _____
- 3. Total available (add lines 1 and 2) 3 _____
- 4. Total out-of-state sales (from CT-101, Schedule 5, untaxed sales, column A, line 20). . . 4 _____
- 5. Sales in Wisconsin (from CT-101, Schedule 5, untaxed sales, column A, line 20). 5 _____
- 6. Credits (from CT-101, Schedule 3, untaxed credits, column A, line 20). 6 _____
- 7. Total exemptions (add lines 4, 5, and 6) 7 _____
- 8. Gross taxable cigarettes (line 3 less line 7; complete line 10 next) 8 _____
- 9. Net taxable cigarettes (subtract line 10 from line 8). 9 _____
- 10. End-of-month physical inventory of unstamped cigarettes. 10 _____

SECTION 2 RECONCILIATION OF CIGARETTES AND WISCONSIN TAX STAMPS

- 11. Tax due on single cigarettes on line 9 above
Enter single cigarettes from line 9 above _____ X .126 11 _____ .00
- 12. Value of Wisconsin stamps used (from CT-104, column H, line 23). 12 _____ .00
- 13. If line 11 exceeds line 12, enter the difference here. NET DEBIT 13 _____ .00
- 14. If line 12 exceeds line 11, enter the difference here. NET CREDIT 14 _____ .00

ENTER NEGATIVE NUMBERS LIKE THIS → -1000

NOT LIKE THIS → (1000)

NO COMMAS

SECTION 3 COMPUTATION OF AMOUNT DUE

15. Gross value of Wisconsin stamps purchased (from CT-104 column H, line 19).	15	_____	.00
16. Less bad debt cigarette tax deduction (from CT-117, column G, line 13).	16	_____	.00
17. Add bad debt cigarette tax repayment (attach schedule and explanation).	17	_____	.00
18. NET AMOUNT (line 15 less line 16 plus line 17)	18	_____	.00
19. Less 0.7% discount (multiply line 18 by 0.7%).	19	_____	.00
20. NET CIGARETTE TAX (line 18 minus line 19).	20	_____	.00
21. Total printing costs (from CT-104, column C, line 19)	21	_____	.00
22. TOTAL AMOUNT DUE - (add lines 20 and 21)	22	_____	.00
23. TOTAL REFUND CLAIMED - (add lines 20 and 21, if result is less than zero)	23	_____	.00

SECTION 4 MASTER SETTLEMENT AGREEMENT REPORTING

24. Do you have any Master Settlement Agreement (MSA) reporting requirements for Non-Participating Manufacturer's products for this period? **24** Yes No
 If yes, complete Form CT-101.

Check here if your required MSA e-mail address has changed. New address _____

DECLARATION: I declare under penalties of law that I have examined this return and all attachments and, to the best of my knowledge and belief, it is true, correct, and complete.

Signature of Permittee (or authorized agent)	Preparer's Name (please print or type)	Preparer's Phone Number ()	Date
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Mail your return to:
 Wisconsin Department of Revenue
 MS 5-107
 PO Box 8900
 Madison WI 53708-8900

Questions or need more forms?
 Call (608) 266-8970 Fax (608) 261-7049
 E-mail: excise@revenue.wi.gov
 Website: www.revenue.wi.gov

