

INSTRUCTIONS FOR FORM CT-100

WISCONSIN DISTRIBUTOR'S CIGARETTE TAX RETURN

WHO MUST FILE THIS RETURN

All Wisconsin cigarette tax permittees located in Wisconsin who purchase unstamped cigarettes must file this return each month, along with its accompanying schedules. For reporting purposes, "unstamped" cigarettes include cigarettes stamped for another state.

DUE DATE

Your return is due 15 days after the close of the month. To be timely filed, a return must be postmarked by a United States Post Office on or before its due date and received by the department within five days of the due date.

LATE-FILED RETURNS

Returns which are not timely filed are subject to the following statutory charges:

1. A mandatory \$10 late-filing fee.
2. Interest on the tax due at the rate of 1.5% per month calculated from the due date of the return until paid.

KEEPING COMPLETE AND ACCURATE RECORDS

You must keep a complete copy of your return and all records used in preparing the return. The records must be kept at the permit location in a place and manner easily accessible for review by department representatives.

ASSISTANCE AND FORMS

Information, forms, and assistance are available at our Madison office:

2135 Rimrock Road
Madison WI 53713
(608) 266-8970
Fax: (608) 261-7049

or write to:

Wisconsin Department of Revenue
PO Box 8900, Mail Stop 5-107
Madison WI 53708-8900
Email: excise@revenue.wi.gov

INTERNET ADDRESS

You can access the department's website at www.revenue.wi.gov.

From this website, you can:

- Complete electronic fill-in forms
- Download forms, schedules, instructions, and publications
- View answers to frequently asked questions
- E-mail us comments or request help

PERMIT CANCELLATION

If you discontinued your business and would like your permit cancelled, or sold your business during the month, check the box indicating that your cigarette permit should be cancelled and note the effective date of cancellation. If you sold your business, please provide the name and address of the purchaser.

Permits are not transferable and must be returned to the department for cancellation. Attach your permit to your final return. You must file a return for the month during which you go out of business and report transactions until you cease operations.

NAME/ADDRESS/OWNERSHIP CHANGES

Immediately notify the department in writing when your business undergoes any change to its name, address, or ownership.

HOW TO COMPLETE YOUR RETURN

You should first complete the supporting schedules because most of the figures you must enter on your return come from the supporting schedules.

LINE INSTRUCTIONS – Reconciliations

Line 1 Enter the inventory shown on line 10 of your prior month's Form CT-100.

Line 2 Enter the number of single cigarettes you purchased during the month from Form CT-101, schedule 1, untaxed purchases, column A, line 20.

Line 4 Enter the number of single cigarettes you sold during the month to customers in other states listed on this line from Form CT-101, column A, line 20. Do not include any "unstamped" cigarettes you returned to manufacturers. Report such returns on your unstamped credit schedule, Form CT-101, schedule 3, untaxed credits.

Line 5 Enter the number of cigarettes from Form CT-101, schedule 5, untaxed sales, column A, line 20.

Line 6 Enter the number of cigarettes from Form CT-101, schedule 3, untaxed credits, column A, line 20.

Line 10 Enter the number of unstamped cigarettes (including cigarettes stamped for another state) that you have on hand at the close of business on the last day of the month. To determine this amount, you must take a physical inventory of your unstamped cigarettes, and convert the inventory amounts from cases and cartons into single cigarettes. Take this count at the same time that you inventory your unaffixed stamps.

Line 11 Enter the number of single taxable cigarettes from line 9. Multiply by the tax rate of .0885, and enter the tax due on line 11.

Lines 13 and 14 If the difference you enter on either of these two lines appears to be excessive, recheck your computations and schedule entries.

LINE INSTRUCTIONS – Computation of Amount Due

Line 22 Add the amounts you entered on lines 20 and 21 to compute the total amount due. Make your check payable to the Wisconsin Department of Revenue.

Distributors with annual cigarette tax liabilities of \$40,000 or more are required to pay by EFT. Call (608) 264-9918 for information about paying taxes by EFT.