

Wisconsin Cigarette Tax Multiple Schedule

Attach this schedule to Form CT-100 or Form CT-105

CT-101: Page _____ of _____

IMPORTANT! For reporting purposes, UNSTAMPED cigarettes include cigarettes stamped for other states.

Legal Name	Federal Employer ID No.	Permit Number	Month/Year (MM YYYY)
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- Type of schedule** (check one)
1. Untaxed Purchases
 3. Untaxed Credits
 5. Untaxed Sales
 2. Tax-Paid Purchases
 4. Tax-Paid Credits
 6. Tax-Paid Sales

DISTRIBUTOR PERMITTEES MUST COMPLETE

(Non-Participating Manufacturer's brands and excluded brands of Participating Manufacturers).

Line No.	Invoice		Purchased From or Sold To		Column A Invoice Total Single Cigarettes	Column B	Column C	Column D
	Date	Number	Name	State		Manufacturer	Brand Name	Single Cigarettes
1	Balance brought forward ▶					Balance brought forward ▶		
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20	Page Totals - provide a grand total on the last page of each schedule ▶					Do NOT transfer to CT-100 or CT-105 TOTAL ▶		

WISCONSIN CIGARETTE TAX MULTIPLE SCHEDULE INSTRUCTIONS

INTRODUCTION

Form CT-101, Wisconsin Cigarette Tax Multiple Schedule, is an attachment to your monthly Wisconsin Cigarette Tax Return (Form CT-100 or Form CT-105) to report purchases, related credits, and sales. On each form you use, check the box indicating the type of schedule that it represents (for example: check box 1 if you are using the form to report untaxed purchases).

Caution: *The department does not allow the movement of unstamped cigarettes between permittees unless the cigarettes are intended for sale in interstate commerce (i.e. stamped with another state's stamp).*

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:

Mail Stop 5-107
PO Box 8900
Madison WI 53708-8900
E-mail: excise@revenue.wi.gov

INTERNET ADDRESS

You can access the department's website 24 hours a day, seven days a week, 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 for assistance

COMPUTER PRINTOUTS

The department will accept computer printouts of cigarette transactions in lieu of listing individual purchases, credits, or sales on this schedule. If you submit computer listings, you must also...

1. Use this form as a summary sheet for the accompanying printouts. Complete the top portion of this schedule. Indicate "see attached" on line 2, and enter the total of all single cigarettes on line 20 (Column A). Enter the total MSA-excluded cigarettes on line 20 (Column D).
2. Prepare your computer printouts using the same format and columnar sequence as on this form. If your computer cannot duplicate our format, submit a proposed format for our review. We will advise if it is satisfactory or what changes will be required.
3. Use paper measuring 8½ X 11 inches.

HOW TO COMPLETE THIS SCHEDULE

Use a single line for each transaction and provide all the information requested. **Each entry must be stated in terms of single cigarettes.** Do not enter packs or cartons. Provide a subtotal for each page and a grand total on the last page. **Important:** Manufacturers must notify distributors of their status as either a Participating (PM) or Non-Participating Manufacturer (NPM) in their Letter of Direct Buy. In addition, Participating Manufacturers must notify distributors of any excluded (NPM) brands not covered under the MSA.

PURCHASE SCHEDULES (use a single line for each invoice)

Group all purchases by manufacturer and provide a cigarette subtotal for each manufacturer. On the last page of a purchase schedule, indicate the total cigarettes received from all manufacturers.

When completing the purchase schedules, enter the cigarettes as shown on your purchase invoices. Do not enter net amounts which reflect shortages or overages.

If you are shorted merchandise, enter the amount you were shorted on Schedule 3 or 4, as appropriate. If you receive more merchandise than you ordered, enter the excess amount on a separate line of the purchase schedule.

Untaxed Purchases – Schedule 1 (in-state permittees only)

Itemize all untaxed cigarette purchases you received during the month. This includes: 1) unstamped cigarettes, or 2) other state stamped cigarettes that are stamped for interstate commerce. Enter the total cigarette sticks on line 2 of Form CT-100.

Tax-Paid Purchases – Schedule 2

Itemize all tax-paid cigarette purchases received during the month where a Wisconsin cigarette stamp is affixed. For out-of-state permittees, enter the total cigarette sticks on line 3 of Form CT-105.

CREDIT SCHEDULES (use a single line for each invoice)

"Credits" involve cigarettes that have been purchased but not received on a permittee's premises (shortages) and damaged merchandise, whether discovered upon or after receipt.

Untaxed Credits – Schedule 3 (in-state permittees only)

Enter untaxed cigarettes received from the manufacturer, found to be short shipped, lost, or damaged prior to being received from a manufacturer. Shortages discovered before merchandise is received should be noted on papers provided by the carrier. Enter total untaxed credits on line 6 of Form CT-100.

Tax-Paid Credits – Schedule 4

Itemize all tax-paid cigarettes found to be short shipped, lost, or damaged prior to your receipt of the tax-paid cigarettes from a Wisconsin cigarette distributor. Also report documented damage taking place on your premises and merchandise discovered damaged after its receipt. Out-of-state permittees report credits to Wisconsin customers as a negative sale on Schedule 6.

SALES SCHEDULES (use a single line for each invoice)

Sales are reportable in the month that actual physical movement of the cigarette takes place from a distributor's premises.

Untaxed Sales – Schedule 5

Itemize all sales of untaxed cigarettes made during the month to Wisconsin permittees or shipped out-of-state. Persons receiving untaxed cigarettes in Wisconsin must have the appropriate permit to purchase cigarettes tax-free.

Enter total untaxed out-of-state shipments on line 4 of Form CT-100. Total untaxed Wisconsin sales should be entered on line 5 of Form CT-100.

Tax-Paid Sales – Schedule 6

Itemize all sales of tax-paid cigarettes whether sold to Wisconsin distributors or Wisconsin retailers. For out-of-state permittees, enter the total on line 13 of Form CT-105.

On your last schedule provide (and label) totals for:

- Sales to retailers
- Sales to wholesalers
- Wisconsin sales (total sales to retailers and wholesalers)