

**WISCONSIN DISTRIBUTOR'S  
CIGARETTE TAX RETURN  
OUT-OF-STATE PERMITTEES**



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

**Use BLACK INK Only**

Legal Name		
Business Name (DBA)		
Permit/Business Location		
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 → 0 1 2 3 4 5 6 7 8 9    Not like this → 0147    **NO COMMAS**

**SECTION 1      RECONCILIATION OF UNSTAMPED SINGLE CIGARETTES**

1. Value of inventory of Wisconsin stamps from line 11 of your prior month's CT-105 . . . . .	<b>1</b>	_____	<b>.00</b>
2. Value of Wisconsin stamps purchased (from CT-104, column H, line 19) . . . . .	<b>2</b>	_____	<b>.00</b>
3. Value of Wisconsin stamps on cigarettes received from other permittees (from CT-101, Schedule 2, tax-paid purchases, column A, line 20) _____ single cigarettes X .126 . . . . .	<b>3</b>	_____	<b>.00</b>
4. Total value of available Wisconsin stamps (add lines 1, 2, and 3) . . . . .	<b>4</b>	_____	<b>.00</b>
5. Value of affixed Wisconsin stamps returned to manufacturers (from CT-118, Sec. B, line 12) _____ single cigarettes. X .126 . . . . .	<b>5</b>	_____	<b>.00</b>
6. Value of unaffixed Wisconsin stamps, returned, lost, or destroyed (from CT-104, column H, line 21) . . . . .	<b>6</b>	_____	<b>.00</b>
7. Total value of Wisconsin stamps disposed of by means other than through sales of stamped cigarettes into Wisconsin (add lines 5 and 6) . . . . .	<b>7</b>	_____	<b>.00</b>
8. Net value of stamps to be accounted for (line 4 less line 7) . . . . .	<b>8</b>	_____	<b>.00</b>
9. Value of end-of-month inventory of Wisconsin stamps not affixed (from CT-104, column H, line 24) . . . . .	<b>9</b>	_____	<b>.00</b>
10. Value of end-of-month inventory of Wisconsin stamps on cigarettes (from CT-118, Sec. A, line 7) _____ single cigarettes. X .126 . . . . .	<b>10</b>	_____	<b>.00</b>
11. Total value of end-of-month inventory of Wisconsin stamps (add lines 9 and 10) . . . . .	<b>11</b>	_____	<b>.00</b>
12. Tax paid by Wisconsin stamps disposed of (line 8 less line 11) . . . . .	<b>12</b>	_____	<b>.00</b>
13. Tax due on total sales of single cigarettes into Wisconsin (from CT-101, Schedule 6, tax-paid sales, column A, line 20) _____ single cigarettes X .126 . . . . .	<b>13</b>	_____	<b>.00</b>
14. If line 13 exceeds line 12, enter the difference here . . . . . NET DEBIT	<b>14</b>	_____	<b>.00</b>
15. If line 12 exceeds line 13, enter the difference here . . . . . NET CREDIT	<b>15</b>	_____	<b>.00</b>

ENTER NEGATIVE NUMBERS LIKE THIS → -1000

NOT LIKE THIS → (1000)

NO COMMAS

**SECTION 2 COMPUTATION OF AMOUNT DUE**

16. Gross value of Wisconsin stamps purchased (from line 2) . . . . .	<b>16</b>	_____	.00
17. Less bad debt cigarette tax deduction (from CT-117, column G, line 13). . . . .	<b>17</b>	_____	.00
18. Add bad debt cigarette tax repayment (attach schedule and explanation). . . . .	<b>18</b>	_____	.00
19. NET AMOUNT (add line 16 and line 18 and subtract line 17) . . . . .	<b>19</b>	_____	.00
20. Less 0.7% discount (multiply line 19 by 0.7%). . . . .	<b>20</b>	_____	.00
21. NET CIGARETTE TAX (subtract line 20 from line 19) . . . . .	<b>21</b>	_____	.00
22. Total printing costs (from CT-104, column C, line 19) . . . . .	<b>22</b>	_____	.00
23. TOTAL AMOUNT DUE - (add lines 21 and 22) . . . . .	<b>23</b>	_____	.00
24. TOTAL REFUND CLAIMED - (add lines 21 and 22, if result is less than zero) . . . . .	<b>24</b>	_____	.00

**SECTION 3 MASTER SETTLEMENT AGREEMENT REPORTING**

25. Do you have any Master Settlement Agreement (MSA) reporting requirements for Non-Participating Manufacturers products for this period? . . . . . **25**  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](mailto:excise@revenue.wi.gov)  
Website: [www.revenue.wi.gov](http://www.revenue.wi.gov)

