

INSTRUCTIONS FOR FORM CT-105

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

WHO MUST FILE THIS RETURN

This return and its accompanying schedules must be filed each month by all Wisconsin cigarette tax permittees located out of 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
Mail Stop 5-107
PO Box 8900
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 for assistance

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 – Reconciliation

Line 1 Enter the value of your Wisconsin cigarette tax stamp inventory from line 11 of your prior month's Form CT-105.

Line 2 Enter the gross value of the Wisconsin cigarette tax stamps you purchased from the department during the month from Form CT-104, column H, line 19.

Line 3 Enter the number of single cigarettes you purchased during the month from other permittees with Wisconsin stamps affixed from Form CT-101, Schedule 2, tax-paid purchases, line 20. Multiply by the tax rate of .126 and enter the tax value on line 3.

Line 5 Enter the number of single cigarettes that you returned to manufacturers during the month with Wisconsin stamps affixed to the packs from Form CT-118, section B, line 12. Multiply by the tax rate of .126 and enter the tax value on line 5.

Line 6 Enter the value of the unaffixed Wisconsin stamps you returned, lost or destroyed from Form CT-104, column H, line 21.

Line 9 Enter the value of your end-of-month inventory of unaffixed Wisconsin stamps from Form CT-104, column H, line 24.

Line 10 Enter the number of Wisconsin stamped single cigarettes on hand at the end of the month from Form CT-118, section A, line 7. Multiply by the tax rate of .126 and enter the tax value on line 10.

Line 13 Enter the total number of Wisconsin stamped cigarettes you sold in Wisconsin during this month from Form CT-101, Schedule 6, tax-paid sales, column A, line 20. Multiply by the tax rate of .126 and enter the tax due on line 13.

Lines 14 and 15 If the difference you enter on either of these two lines appears excessive, recheck your computations and schedule entries.

LINE INSTRUCTIONS – Computation of Amount Due

Line 23 Add the amounts you entered on lines 21 and 22 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 Electronic Funds Transfer (EFT). Call (608) 264-9918 for information about paying taxes by EFT.