

# INSTRUCTIONS FOR FORM TT-100

## WISCONSIN DISTRIBUTOR'S TOBACCO PRODUCTS TAX RETURN

### WHO MUST FILE THIS RETURN

All Wisconsin tobacco products distributors must complete this return each month and file it with the department. A return must be filed even if you do not have any transactions during a month. In this instance, indicate "no transactions" on your return and send it to the department.

### WISCONSIN TOBACCO PRODUCTS TAX RATE

The tobacco products tax rate is 71% of the manufacturer's established list price prior to any reductions for volume or other discounts on all tobacco products except moist snuff and cigar. The tax on tobacco products imported from another country is 71% of the amount obtained by adding the manufacturer's list price to the federal tax, duties and transportation costs to the United States on all tobacco products except moist snuff and cigar. The tobacco products tax is not imposed on nontobacco items (for example, paper, pipes or lighters) or cigarettes. The moist snuff rate is 100% of the manufacturer's established list price prior to any reductions for volume or other discounts. The tobacco tax on cigars is the lower of either:

1. 71% of the manufacturer's established list price to distributors (prior to any reduction for volume or discount);
2. \$0.50 per single cigar.

### 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 date of payment.
3. A penalty of 5% of the tax due for each month the tax is unpaid (not exceeding 25% of the tax due).

### 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](mailto:excise@revenue.wi.gov)

### INTERNET ADDRESS

You can access the department's website at [www.revenue.wi.gov](http://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

### NAME/ADDRESS/OWNERSHIP CHANGES

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

### PERMIT CANCELLATION

If you discontinued or sold your business during the month, check the Permit Cancellation box and note the effective date of cancellation. If you sold your business, please provide the name and address of the purchaser. You must file a return for the month during which you go out of business and report tobacco products transactions until you cease operations.

Permits are not transferable and must be returned to the department for cancellation. Attach your permit to your final return.

### LINE INSTRUCTIONS

**Line 1** For in-state distributors enter the total from Form TT-101, schedule 1, untaxed purchases, line 20. For out-of-state distributors enter the total from Form TT-101, schedule 6, tax-paid sales, line 20.

**Line 2** For in-state distributors enter the total from Form TT-101, schedule 3, untaxed credits, line 20.

**Line 3** For in-state distributors enter the total from Form TT-101, schedule 5, untaxed sales, line 20.

**Line 7** For in-state distributors enter the total from Form TT-101M, schedule 1, untaxed purchases, line 20. For out-of-state distributors enter the total from Form TT-101M, schedule 6, tax-paid sales, line 20.

**Line 8** For in-state distributors enter the total from Form TT-101M, schedule 3, untaxed credits, line 20.

**Line 9** For in-state distributors enter the total from Form TT-101M, schedule 5, untaxed sales, line 20.

**Line 11** For in-state distributors enter the total from Form TT-101C, schedule 1, untaxed purchases, line 20. For out-of-state distributors enter the total from Form TT-101C, schedule 6, tax-paid sales, line 20.

**Line 12** For in-state distributors enter the total from Form TT-101C, schedule 3, untaxed credits, line 20.

**Line 13** For in-state distributors enter the total from Form TT-101C, schedule 5, untaxed sales, line 20.

**Line 16** Enter the total from Form TT-117, column G, line 13 that you wrote off as a bad debt deduction for tobacco products tax during the month.

**Line 17** Enter the total of all tobacco products tax attributable to prior bad debt deductions claimed for which you received repayment during the month. Attach a written explanation and copies of the corresponding Form TT-117(s) where the affected claim(s) was previously deducted.

### INVOICE INFORMATION

Invoices of tax-paid tobacco products must show the tobacco products tax as a separate item or contain the statement "Wisconsin Tobacco Products Tax-Included Sale."

### MAILING COMPLETED RETURN

Sign and date your return. Mail it along with supporting schedules and your payment (if paying by check) to the Wisconsin Department of Revenue by its due date. Send your return to the address appearing in the upper right corner on the front of this form.

Distributors with annual tobacco products 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.