

Wisconsin Tobacco Products Tax Multiple Schedule

Attach this schedule to Form TT-100

TT-101: Page _____ of _____

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

ROLL-YOUR-OWN (RYO) TOBACCO PRODUCTS
(See reverse side for definition of "roll-your-own")

Line No.	Invoice		Purchased From or Sold To		Manufacturer's List Price	Column A	Column B	Column C
	Date	Number	Name	State		Manufacturer	Brand Name	Total Ounces (per brand)
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 TT-100 . . TOTAL ▶		

WISCONSIN TOBACCO PRODUCTS TAX MULTIPLE SCHEDULE INSTRUCTIONS

INTRODUCTION

Form TT-101, Wisconsin Tobacco Products Tax Multiple Schedule, is an attachment to your monthly Wisconsin Tobacco Products Tax Return (Form TT-100) to report purchases, related credits, and sales. On each form 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).

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 tobacco products 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 dollar value of tobacco products on line 20. Enter the total MSA-excluded roll-your-own tobacco products on line 20 (Column C).
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. Provide a subtotal for each page and a grand total on the last page.

PURCHASE SCHEDULES (use a single line for each invoice)

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

When completing the purchase schedules, enter the tobacco products 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 tobacco products purchases you received during the month. This includes all free samples and promotional products you receive. Enter the total tobacco products on line 1 of Form TT-100.

Tax-Paid Purchases – Schedule 2

Itemize all tobacco products purchased and received during the month where Wisconsin tobacco products tax was paid.

CREDIT SCHEDULES (use a single line for each invoice)

"Credits" are tobacco products 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 tobacco products 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 2 of Form TT-100.

Tax-Paid Credits – Schedule 4

Itemize all tax-paid tobacco products found to be short shipped, lost, or damaged prior to your receipt of the tax-paid tobacco products from a Wisconsin tobacco products 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 tobacco products takes place from a distributor's premises.

Untaxed Sales – Schedule 5

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

Enter total untaxed out-of-state shipments on line 3 of Form TT-100.

Tax-Paid Sales – Schedule 6

Itemize all sales of tax-paid tobacco products whether sold to Wisconsin distributors or Wisconsin retailers. For out-of-state permittees, enter the total on line 1 of Form TT-100.

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

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

Columns A, B, and C - 'Roll-Your-Own' (RYO) Tobacco Products

The Wisconsin Tobacco Master Settlement Agreement law (MSA) defines "roll-your-own" tobacco as tobacco that, because of its appearance, type, packaging, or labeling, is suitable for use and likely to be offered to, or purchased by, consumers as tobacco for making cigarettes. Invoices containing "roll-your-own" tobacco products require additional reporting. For each invoice with RYO tobacco products, enter the manufacturer's name, each brand name of "roll-your-own" tobacco, and the total ounces received per brand.