

CT-100: Instructions

Wisconsin Distributor's Cigarette Tax Return

WHO MUST FILE THIS RETURN

All Wisconsin cigarette tax permittees located in Wisconsin who purchase unstamped cigarettes must file this return each month, (to include the month you cease operations) along with the applicable schedules. For reporting purposes "unstamped" cigarettes include cigarettes stamped for another state.

DUE DATE

This return is due 15 days after the close of the month. To be timely filed, a return must be received by the department on or before the due date.

Returns which are not timely filed are subject to:

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 (mandatory).

FILING METHOD

This return must be filed electronically through My Tax Account (MTA) or by a department approved XML schema.

COMPLETING THE RETURN

Complete the supporting schedules first as many of the figures needed for the return come from the schedules.

LINE INSTRUCTIONS – Reconciliations

Line 1 **Manually** enter the inventory shown on line 10 of the previous month's Form CT-100.

Line 2 This field auto-populates data from Schedule CT-101.

Line 4 This field auto-populates data from Schedule CT-101.

Line 5 This field auto-populates data from Schedule CT-101.

Line 6 This field auto-populates data from Schedule CT-101.

Line 10 **Manually** enter the number of unstamped cigarettes (including cigarettes stamped for another state) on hand at the close of business on the last day of the month. To determine this amount, take a physical inventory of unstamped cigarettes, and convert the inventory amounts from cases and cartons into single cigarettes. Take this count at the same time the unaffixed stamps inventory is completed.

Line 11 This field auto-calculates the amount in line 9, multiplied by .126.

Lines 13 and 14 This field auto-calculates. If the difference on either of these two lines appears to be excessive, recheck the computations and schedule entries.

LINE INSTRUCTIONS – Computation of Amount Due

Line 22 This field auto-calculates the total amount due.

PAYMENT

Make checks payable to Wisconsin Department of Revenue.

Distributors with annual cigarette tax liabilities of \$1,000 or more are required to pay by Electronic Funds Transfer (EFT). Call (608) 264-9918 for information about paying taxes by EFT.

PERMIT UPDATES

Notify the department in writing immediately when the business undergoes any change to its name, address, or ownership.

If the business is sold or discontinued during the month, and you would like to cancel your permit, check the box on the electronic return indicating that the cigarette permit should be cancelled and note the effective date of cancellation. If the business was sold, please provide the name and address of the purchaser.

Permits are not transferable and must be returned to the mailing address below for cancellation. You must file a return for the month you cease operations reporting all transactions through that date.

RECORDS

Keep a complete copy of the return and all records used in preparing the return for a minimum of five years. The records must be kept at the permit location in a place and manner easily accessible for review by department representatives.

ASSISTANCE

You can access the department's website 24 hours a day, 7 days a week at revenue.wi.gov. From this website, you can:

- Access My Tax Account (MTA)
- Complete electronic fill-in forms
- Download forms, schedules, instructions, and publications
- View answers to common questions
- Email us for assistance

Physical Address
2135 Rimrock Road
Madison WI 53713

Mailing Address
Excise Tax Unit
Wisconsin Department of Revenue
PO Box 8900
Madison WI 53708-8900

Phone: (608) 266-6701

Fax: (608) 261-7049

Email: DORExciseTaxpayerAssistance@wisconsin.gov

CT-100: Wisconsin Distributor's Cigarette Tax Return

SECTION 1 RECONCILIATION OF UNSTAMPED SINGLE CIGARETTES

1. Physical inventory first of month (from your prior months CT-100) 1 _____
2. Unstamped cigarettes purchased (from CT-101) 2 _____
3. Total available 3 _____
4. Total out-of-state sales (from CT-101) 4 _____
5. Exempt sales in Wisconsin (from CT-101) 5 _____
6. Credits (from CT-101) 6 _____
7. Total exemptions 7 _____
8. Gross taxable cigarettes 8 _____
9. Net taxable cigarettes 9 _____
10. End-of-month physical inventory of unstamped cigarettes (manual entry) 10 _____

SECTION 2 RECONCILIATION OF CIGARETTES AND WISCONSIN TAX STAMPS

11. Tax due on single cigarettes
 single cigarettes from line 9 above ► _____ X .126 11 _____ .00
12. Value of Wisconsin stamps used (from CT-104) 12 _____ .00
13. If line 11 exceeds line 12, enter the difference here. NET DEBIT 13 _____ .00
14. If line 12 exceeds line 11, enter the difference here. NET CREDIT 14 _____ .00

ENTER NEGATIVE NUMBERS LIKE THIS → -1000

NOT LIKE THIS → (1000)

NO COMMAS

SECTION 3**COMPUTATION OF AMOUNT DUE**

15. Gross value of Wisconsin stamps purchased (from CT-104)	15	.00
16. Less bad debt cigarette tax deduction (from CT-117)	16	.00
17. Add bad debt cigarette tax repayment (manual entry)	17	.00
18. NET AMOUNT	18	.00
19. Less 1.25% discount	19	.00
20. NET CIGARETTE TAX.	20	.00
21. Total printing costs (manual entry).	21	.00
22. TOTAL AMOUNT DUE	22	.00
23. TOTAL REFUND CLAIMED.	23	.00

SECTION 4**MASTER SETTLEMENT AGREEMENT REPORTING**

24. Do you have any Master Settlement Agreement (MSA) reporting requirements for Non-Participating Manufacturer's products for this period? **24** ☐ Yes ☐ No
If yes, complete Form CT-101.
- ☐ Check here if your required MSA email 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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