

# Schedule CT-101

## Uniform Cigarette Transaction Schedule

## Reporting Period

Date (YYYY-MM)

## Transactions

Include all transactions related to the receipts and disbursements of cigarettes.

**Due Date:**

File with your  
Form CT-100 or CT-105.

Schedule Code	Document		Type of Customer	Purchased From, Sold To, Ship/Bill To				Customer FEIN	Customer ID
	Date	Number							
				Name	Street address				
				City	State	Country	ZIP		

[illegible]

\* Only required by delivery sellers.

### Delivery Service – Required for Delivery Sellers Only

Name	FEIN	Address, City, State, ZIP	Phone Number

# Uniform Cigarette Transaction Schedule – Instructions

This schedule is used to report all transactions related to receipts and disbursements of cigarettes.

## Introduction

Form CT-101, Uniform Cigarette Transaction Schedule, is an attachment to your monthly Wisconsin Cigarette Tax Return (Form CT-100 or Form CT-105) to report purchases, related credits, and sales.

**Caution:** Movement of unstamped cigarettes between permittees is not allowed unless the cigarettes are intended for sale in interstate commerce (i.e. stamped with another state's stamp).

## Due Date

This schedule (if required) is due 15 days after the close of the month as an attachment to Form CT-100 or CT-105.

## Filing Method

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

## Definitions

**Delivery Seller** – A person who makes delivery sales.

**Delivery Sale** – Any sale of cigarettes or smokeless tobacco to a consumer if –

- the consumer orders by telephone or other method of voice transmission, the mail, or the Internet or other online service, or the seller is otherwise not in the physical presence of the buyer when the request for purchase or order is made; or
- the cigarettes or smokeless tobacco products are delivered to the buyer by common carrier, private delivery service, or other method of remote delivery, or
- the seller is not in the physical presence of the buyer when the buyer obtains possession of the cigarettes or smokeless tobacco.

## Schedule Details

**Schedule Code** – There are two types of schedules that show movement of product. Refer to the electronic filing [Table of Codes](#).

- **Schedule Codes 1A-1D** provide detail in support of cigarettes received. Each receipt of product is listed on separate lines.
- **Schedule Codes 2A-2D** provide detail in support of cigarettes disbursed. Each disbursement of product is listed on separate lines.

**Document Date** – Enter the date as provided on the vendor's invoice. When multiple dates are listed on the invoice, the document date is the date the product is picked up by the carrier for delivery.

**Document Number** – Enter the vendor's invoice number as provided on the invoice.

**Type of Customer** – Enter the appropriate code for the type of customer. Refer to the electronic filing [Table of Codes](#).

**Name** – Enter the name of the entity purchased from or sold to, depending on the type of transaction being reported. Report the entity as invoiced. Invoices are to show the name(s) and address(es) of permittees as permitted or licensed (legal name, "doing business as" name (DBA) and street address).

**Address, City, State, and Zip Code** – Enter the physical address, city, state, country and zip code of the entity purchased from, sold to, or shipped/billed to depending on the type of transaction being reported. Do not enter Post Office box information. More than one address may be entered.

**Customer FEIN** – Enter the Federal Employer Identification Number (FEIN) or the Federal Tax Identification Number. The FEIN is a unique nine-digit number assigned by the Internal Revenue Service (IRS) to business entities operating in the United States for the purposes of identification.

**Customer ID** – Enter the Wisconsin Tax Number of your customer.

**Federal Description** – Enter the type of cigarette based on the federal definition. Refer to the electronic filing [Table of Codes](#).

**MSA Status** – Enter OPM, SPM, or NPM to indicate if the cigarette was manufactured by an original participating, subsequent-participating, or non-participating manufacturer to the Master Settlement Agreement. Refer to the electronic filing [Table of Codes](#).

**Price** – Enter the total sales price of the cigarettes for this line item.

**Tax Jurisdiction** – Enter the appropriate taxing jurisdiction code. Refer to the electronic filing [Table of Codes](#).

**UPC Number** – Enter the Universal Product Code (UPC) assigned to the product brand you are reporting.

**UPCs Unit of Measure (UPCs UOM)** – Enter the unit of measure of the UPC being reported. PAK identifies packs, CAR identifies cartons, CSE identifies case.

**Quantity** – Enter the total quantity of the cigarettes being reported. Based on the UPC unit of measure.

**Manufacturer** – Enter the manufacturer of the cigarettes being reported. Refer to reporting state's tobacco directory.

**Manufacturer FEIN** – Enter the Federal Employer Identification Number of the Manufacturer of the cigarettes being reported.

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**Brand Family** – Enter the brand family for the product being reported. This should agree with the UPC identified in the UPC number field.

**Total Cigarettes (No. of sticks)** – Enter the total number of cigarette sticks being reported for the transaction.

**Sticks Per Pack** – Enter the total number of sticks per pack you are reporting.

**Delivery Service** – Enter only if you are a delivery seller.

### Assistance

You can access the department's web site 24 hours a day, 7 days a week, at [revenue.wi.gov](http://revenue.wi.gov). From this web site you can:

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

#### Madison Office Location

2135 Rimrock Road  
Madison WI 53713

Phone: (608) 266-6701

Fax: (608) 261-7049

Email: [DORExciseTaxpayerAssistance@wisconsin.gov](mailto:DORExciseTaxpayerAssistance@wisconsin.gov)

#### Mailing Address

Excise Tax Unit  
Wisconsin Department of Revenue  
PO Box 8900  
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