

# Schedule CT-104

## Uniform Stamp Schedule

## Reporting Period

Date (YYYY-MM)

## Unaffixed Stamp Report

Include all information related to the reporting jurisdiction's unaffixed tax stamps.

**Due Date:**

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

Count	Gross Value
	\$

**Beginning Inventory** (Last month Ending Inventory) . . . . .

## Purchases

Date Received	Purchase Order / Confirmation Number	Roll ID / Sequence #	Type of Stamp	Attribute	Unit of Measure	Count	Gross Value
							\$
							\$
							\$
							\$
							\$
							\$
							\$
							\$
							\$
							\$
							\$
							\$
							\$
							\$
							\$
Subtotal							\$

## Adjustments

Date	Type					
Subtotal						\$

**Physical Ending Inventory of Stamps** .....

	\$
	\$

**Total Stamps Affixed** .....

# Uniform Stamp Schedule – Instructions

## Who Must Complete This Schedule

All Wisconsin cigarette permittees who are authorized to purchase and affix Wisconsin cigarette tax stamps must complete this schedule and file it with their monthly Wisconsin cigarette tax return (Form CT-100 if an in-state permittee, or Form CT-105 if an out-of-state permittee).

## 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.

## Taking Inventory

For purposes of completing this schedule and your monthly tax return, you should simultaneously inventory your unaffixed stamps, unstamped cigarettes (including cigarettes with another state's stamps affixed), and those with a Wisconsin stamp. You should take this inventory at the close of business on the last day of the month.

This schedule is used to report the beginning inventory of the reporting jurisdiction's unaffixed tax stamps, increases and decreases in stamp inventory, the physical ending inventory of unaffixed stamps at the close of the reporting period, and total stamps affixed.

**Beginning Inventory** – Enter the physical inventory of unaffixed stamps and the gross value of those stamps from the previous month's ending inventory.

## Purchases

- **Date Received** – Enter the date that the stamps were physically received.
- **Purchase Order Number / Confirmation Number** – Enter the purchase order number or confirmation number for the stamps received.
- **Roll ID #/Seq. #** – Enter the roll ID number or sequence number associated with the stamps received.
- **Type of Stamp** – Enter the applicable tax jurisdiction code for each type of stamp. Refer to the electronic filing [Table of Codes](#).
- **Attribute** – As applicable, enter the attribute for each type of stamp. Leave this field blank, it is not required for the State of Wisconsin.
- **Unit of Measure** – Enter the unit of measure for each type of stamp, (e.g., 10, 20, or 25).
- **Count** – Enter the total count for the stamps being reported.
- **Gross Value** – Enter the gross value of each type of stamp where shown.

**Adjustments** – Report items not covered by an invoice, which includes, but is not limited to adjustments for returned, lost, stolen or destroyed unaffixed stamps.

- **Date** – Enter the date that the adjustment was made.
- **Type** – Refer to the electronic filing [Table of Codes](#) and select the appropriate code for the adjustment taken.  
**Note** – If a taxing jurisdiction has authorized a transfer of unaffixed stamps, report these adjustments and provide supporting documentation for the transfer, including the taxing jurisdiction's transfer approval. Advise a state immediately of any lost or stolen stamps.

**Physical Ending Inventory** – Take a physical count of your unaffixed stamps at the close of business on the last working day of the reporting period. Enter the total number of unaffixed stamps on hand and the gross value of those stamps.

**Total Stamps Affixed** – Enter the total number of stamps affixed for the reporting jurisdiction. Beginning inventory, plus purchases, less adjustments, less physical ending inventory should result in the total number of stamps affixed.

## Record Keeping

Keep a complete copy of the return, including this schedule, and all records pertaining to your business for a minimum of five years. The records must be kept at the permit location and in a place and manner easily accessible for review by department representatives.

## 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  
Madison WI 53708-8900