DRAFT 4-24-18

CT-100: Wisconsin Distributor's Cigarette Tax Return

Joneez, Inc.
440 N. Blackhawk Ave.
Madison WI 53705

Sample Form

SECTION 1 RECONCILIATION OF UNSTAMPED SINGLE CIGARETTES

1. Physical inventory first of month (from your prior months CT-100)	1	2,842,000
2. Unstamped cigarettes purchased (from CT-101)	2	19,066,000
3. Total available	3	21,908,000
4. Total out-of-state sales (from CT-101)	4	258,000
5. Exempt sales in Wisconsin (from CT-101)	5	30,000
6. Credits (from CT-101)	6	60,800
7. Total exemptions	7	348,800
8. Gross taxable cigarettes	8	21,559,200
9. Net taxable cigarettes	9	19,558,000
10. End-of-month physical inventory of unstamped cigarettes (manual entry)	10	2,001,200

SECTION 2 RECONCILIATION OF CIGARETTES AND WISCONSIN TAX STAMPS

11. Tax due on single cigarettes single cigarettes from line 9 above ► 19,558,000 X .126	11	2,464,308 .00
12. Value of Wisconsin stamps used (from CT-104)	12	2,484,718 .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	20,410 .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	2847,285	.00
16. Less bad debt cigarette tax deduction (from CT-117)	16	2268	.00
17. Add bad debt cigarette tax repayment (manual entry)	17	0	.00
18. NET AMOUNT	18	2,845,017	.00
19. Less 0.8% discount	19	22,760	.00
20. NET CIGARETTE TAX	20	2,822,257	.00
21. Total printing costs (manual entry)	21	881	.00
22. TOTAL AMOUNT DUE	22	2,823,138	.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 _____

Sample Form

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
		( )	

Draft 8-14-17

Uniform Cigarette Transaction Schedule

Schedule
CT-101

Due Date:
File with your
Form CT-100 or CT-105.

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

Reporting Period
Date *(YYYY-MM)*: 2018-07

Schedule Code	Document Date	Document Number	Type of Customer	Purchased From, Sold To, Ship/Bill To: Name	Street address	City	State	Country	ZIP	Customer FEIN	Customer ID
1 A	7/31/18	1	Wholesaler	Joneez Inc	440 N. Blackhawk Ave	Madison	WI	US	53705	12-6543210	400-0000123456-0

Federal Description	MSA Status	*Price	Tax Jurisdiction	UPC Number	UPCs Unit of Measure	Quantity	Manufacturer	Manufacturer FEIN	Brand Family	Total Cigarettes (No. of Sticks)	Sticks Per Pack
Cigarette	OPM			028200196200	CAR	30	Phillip Morris	131607658		6,000	20
Cigarette	NPM			027400003456	CAR	300	ITG Corp	145751456		60,000	20
Cigarette	PM			035400009876	CAR	10000	RJ Reynolds	158964874		2,000,000	20
Cigarette	PM			123456789076	CAR	85000	RJ Reynolds	158964874		17,000,000	20

*Only required by delivery sellers.

Delivery Service – Required for Delivery Sellers Only

Name	FEIN	Address, City, State, ZIP	Phone Number

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Draft 8-14-17

Schedule
CT-101

Uniform Cigarette Transaction Schedule

Reporting Period
Date *(YYYY-MM)*

Due Date:
File with your
Form CT-100 or CT-105.

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

Schedule Code	Document Date	Document Number	Type of Customer	Purchased From, Sold To, Ship/Bill To				Customer FEIN	Customer ID
				Name	Street address				
2B	7/31/18	1	Wholesaler	Joneez Inc	440 N. Blackhawk Ave			12-6543210	400-0000123456-01
				City	State	Country	ZIP		
				Madison	WI	US	53705		

Federal Description	MSA Status	*Price	Tax Jurisdiction	UPC Number	UPCs Unit of Measure	Quantity	Manufacturer	Manufacturer FEIN	Brand Family	Total Cigarettes (No. of Sticks)	Sticks Per Pack
Cigarette	OPM			028200196200	CAR	300	RJ Reynolds	158964874		60,000	20

*Only required by delivery sellers.

Delivery Service – Required for Delivery Sellers Only

Name	FEIN	Address, City, State, ZIP	Phone Number

Draft 8-14-17

Schedule
CT-101

Uniform Cigarette Transaction Schedule

Reporting Period
Date *(YYYY-MM)*

Due Date:
File with your
Form CT-100 or CT-105.

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

Schedule Code	Document Date	Document Number	Type of Customer	Purchased From, Sold To, Ship/Bill To: Name	Street address	City	State	Country	ZIP	Customer FEIN	Customer ID
2C	7/31/18	1	Wholesaler	Jonecz Inc	440 N. Blackhawk Ave	Madison	WI	US	53705	12-6543210	400-0000123456-01

Federal Description	MSA Status	*Price	Tax Jurisdiction	UPC Number	UPCs Unit of Measure	Quantity	Manufacturer	Manufacturer FEIN	Brand Family	Total Cigarettes (No. of Sticks)	Sticks Per Pack
Cigarette	PM			123456148111	CAR	330	RJ Reynolds	158964874		66,000	20
Cigarette	NPM			045667744888	CAR	330	KT&G Corp	145751456		66,000	20
Cigarette	OPM			467444411111	CAR	330	Phillip Morris	131607658		66,000	20

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Delivery Service – Required for Delivery Sellers Only

Name	FEIN	Address, City, State, ZIP	Phone Number

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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 Date	Document Number	Type of Customer	Purchased From, Sold To, Ship/Bill To				Customer FEIN	Customer ID
2C	7/31/18	1	Military	Name: Joneez Inc	Street address: 440 N. Blackhawk Ave			12-6543210	400-0000123456-01
				City: Madison	State: WI	Country: US	ZIP: 53705		

Federal Description	MSA Status	*Price	Tax Jurisdiction	UPC Number	UPCs Unit of Measure	Quantity	Manufacturer	Manufacturer FEIN	Brand Family	Total Cigarettes (No. of Sticks)	Sticks Per Pack
Cigarette	NPM		WI	01740000234	CAR	150	KT&G Corp	145751456		30,000	20

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Delivery Service – Required for Delivery Sellers Only

Name	FEIN	Address, City, State, ZIP	Phone Number

Draft 8-14-17

Schedule
CT-101

Uniform Cigarette Transaction Schedule

Reporting Period
Date *(YYYY-MM)*

Due Date:
File with your
Form CT-100 or CT-105.

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

Schedule Code	Document Date	Document Number	Type of Customer	Purchased From, Sold To, Ship/Bill To					Customer FEIN	Customer ID
				Name	Street address					
2D	7/31/18	1	Wholesaler	Joneer Inc	440 N. Blackhawk Ave				12-6543210	400-0000123456-01
				City	State	Country	ZIP			
				Madison	WI	US	53705			

Federal Description	MSA Status	*Price	Tax Jurisdiction	UPC Number	UPCs Unit of Measure	Quantity	Manufacturer	Manufacturer FEIN	Brand Family	Total Cigarettes (No. of Sticks)	Sticks Per Pack
Cigarette	OPM			028200496200	CAR	3	Philip Morris	131607658		600	20
Cigarette	PM			029400567846	CAR	1	Commonwealth	465554864		200	20
Cigarette	NPM			017400001234	CAR	300	KT&G Corp	145751456		60,000	20

*Only required by delivery sellers.

Delivery Service – Required for Delivery Sellers Only

Name	FEIN	Address, City, State, ZIP	Phone Number

Draft 2-20-18

Uniform Stamp Schedule

Schedule
CT-104

Due Date:
File with your
Form CT-100 or CT-105.

Unaffixed Stamp Report

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

Reporting Period
Date *(YYYY-MM)* 2018-07

	Count	Gross Value
Beginning Inventory (Last month Ending Inventory)	209760	$529,171.65

Purchases

Date Received	Purchase Order / Confirmation Number	Roll ID / Sequence #	Type of Stamp	Attribute	Unit of Measure	Count	Gross Value
7/4/18	8389/0-115-984-320	89334	WI		20	300,000	$ 756,000.00
							$
7/4/18	8390/0-115-984-321	89335	WI		20	3,000	$ 7,560.00
							$
7/23/18	8451/0-120-246-912	90001	WI		25	1,500	$ 4,725.00
							$
7/23/18	8451/0-120-246-913	90002	WI		20	750,000	$ 1,890,000.00
							$
7/23/18	8451/0-120-246-914	90003	WI		20	75,000	$ 189,000.00
							$
							$
							$
							$
							$
							$
					Subtotal		$

Adjustments

Date	Type						
7/15/18	Damaged	89335	WI		20	3,000	
7/20/18	Returned	90001	WI		25	1,500	
					Subtotal		$ 12,285.00

Physical Ending Inventory of Stamps	348,873	$879,453.54
Total Stamps Affixed	985,887	$2,484,718.11

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CT-117: CIGARETTE DISTRIBUTOR BAD DEBT DEDUCTION FOR UNCOLLECTIBLE WISCONSIN CIGARETTE TAX

(file with Form CT-100 or CT-105)

Name	Tax Account Number	Month/Year *(MM YYYY)*
Joneez Inc,	400-0000123456-01	07-2018

Line No.	Column A Sales Invoice Date	Column A Sales Invoice Number	Column B Sold To Name and Address	Column B Sold To FEIN / SSN	Column C Type of Customer	Column D Date Wrote Off as Uncollectible	Column E WISCONSIN STAMPED Single Cigarettes	Column F Tax Rate* *(as of date in Column A)*	Column G Uncollectible CigaretteTax *(Column E x Column F)*
1	6/15/17	1018	Wilmore Harrington	437648381	☐ Wholesaler ☒ Retailer	7/31/2018	6000	.126	756.00
2					☐ Wholesaler ☐ Retailer				
3					☐ Wholesaler ☐ Retailer				
4					☐ Wholesaler ☐ Retailer				
5	6/22/17	1025	Wilmore Harrington	437648381	☐ Wholesaler ☒ Retailer	7/31/2018	6000	.126	756.00
6					☐ Wholesaler ☐ Retailer				
7					☐ Wholesaler ☐ Retailer				
8					☐ Wholesaler ☐ Retailer				
9					☐ Wholesaler ☐ Retailer				
10					☐ Wholesaler ☐ Retailer				
11					☐ Wholesaler ☐ Retailer				
12					☐ Wholesaler ☐ Retailer				
13	6/29/17	1031	Wilmore Harrington	437648381	☐ Wholesaler ☒ Retailer	7/31/2018	6000	.126	756.00
14					☐ Wholesaler ☐ Retailer				
15					☐ Wholesaler ☐ Retailer				
16	**Total** – Add lines 1 through 15 and enter total of Column G on Form CT-100, line 16 or CT-105, line 17 ..... ▶								2268.00

Sample Form

Draft 8-14-17

Schedule
CT-118

Uniform Cigarette Inventory Schedule

Physical Inventory of Cigarettes
Include all cigarettes in inventory – stamped, unstamped, saleable or unsalable

Reporting Period
Date *(YYYY-MM)* 2018-07

Due Date:
File with your
Form CT-100 or CT-105.

Total Cigarettes (No. of Sticks)
2,842,000

Beginning Inventory (Last month Ending Inventory) 2,842,000

Adjustments to Inventory

Federal Description	MSA Status	Tax Jurisdiction	UPC Number	UPC's Unit of Measure (UOM)	Quantity	Manufacturer	Brand Family	Total Cigarettes (No. of Sticks)	Sticks per pack
Cigarette	PM	WI	028200008480	CAR	30	Commonwealth		6,000	20
Cigarette	NPM	WI	017400001234	CAR	300	KT&G Corp		60,000	20
Cigarette	PM	WI	023400003568	CAR	3000	Liggett		600,000	20
							Total	666,000	

Physical Ending Inventory

Federal Description	MSA Status	Tax Jurisdiction	UPC Number	UPC's Unit of Measure (UOM)	Quantity	Manufacturer	Brand Family	Total Cigarettes (No. of Sticks)	Sticks per pack
Cigarette	PM	WI	028200008480	CAR	1	Commonwealth		200	20
Cigarette	NPM	WI	017400001234	CAR	2	KT&G Corp		400	20
Cigarette	PM	WI	023400003568	CAR	3	Liggett		600	20
Cigarette	NPM	WI	098700009876	CAR	10000	RJ Reynolds		2,000,000	20
							Total	2,001,200	

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