



State of Wisconsin • DEPARTMENT OF REVENUE

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September 4, 2009

To: All Wisconsin Cigarette Distributors

CIGARETTE REPORTING FORMS ENCLOSED

CIGARETTE TAX INCREASE AND CHANGES AFFECT REPORTING FORMS

Effective September 1, 2009, the Wisconsin cigarette tax law is changing as follows:

- Cigarette tax increased to 12.6¢ per single cigarette.
- \$2.52 per pack of 20 cigarettes.
- \$3.15 per pack of 25 cigarettes.

This change is effective with the September 2009 cigarette tax return due October 15, 2009. The enclosed cigarette tax forms have been revised to reflect these changes. All forms have been revised with major changes (see detail of changes on the reverse side of this flyer). Therefore for your existing forms inventory, you should immediately destroy any old stock you may have on hand and use the enclosed forms.

ADDITIONAL FORMS AND ASSISTANCE

Additional forms are available on the department's website at www.revenue.wi.gov. Call us at (608) 266-8970 if you have any questions about the cigarette tax laws or completing your monthly tax reports.

Wisconsin cigarette forms changes effective September 1, 2009:

Old Form	New Form	Form is Used For
CT-101 Schedule of Unstamped Cigarette Purchases	CT-101 Schedule 1: Untaxed Purchases	In-state permittees - untaxed purchases of unstamped cigarettes.
CT-102 Schedule of Unstamped Cigarette Credits	CT-101 Schedule 3: Untaxed Credits	In-state permittees - credits for unstamped cigarettes short shipped, lost, or damaged prior to being received from a manufacturer.
CT-103 Schedule of Cigarettes Stamped for Sale in Another State	CT-101 Schedule 5: Untaxed Sales	In-state permittees - sales of untaxed cigarettes made to Wisconsin permittees or shipped out-of-state.
CT-106 Schedule of WI Stamped Cigarette Received	CT-101 Schedule 2: Tax-Paid Purchases	In-state permittees and out-of-state permittees - purchases of Wisconsin stamped cigarettes. For credits, enter your sale as a negative sale.
CT-107 Schedule of Sales Into Wisconsin	CT-101 Schedule 6: Tax-Paid Sales	Out-of-state permittees - sales of Wisconsin stamped cigarettes to either in-state permittees or retailers. For credits, enter your sale as a negative sale.
CT-104 Schedule of Stamp Purchases	CT-104 Schedule of Stamp Purchases	Only change is the Shipping Cost column is removed.