

Schedule
TT-101

Uniform Tobacco and Vapor Products Transaction Schedule

Reporting Period

Transactions
Include all transactions related to the receipts and disbursements of tobacco and vapor products.

Date (YYYY-MM)

Due Date:
File with your Form TT-100.

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			

Description	MSA Status	*Price	Tax Jurisdiction	Product Description	Manufacturer	Manufacturer FEIN	Brand Family	Unit Description	Unit	Weight / Volume	Value	Quantity	Stick Count	Extended Taxable Amount

* Only required by delivery sellers.

Delivery Service – Required for Delivery Sellers Only

Name	FEIN	Address, City, State, ZIP	Phone Number

Uniform Tobacco and Vapor Products Transaction Schedule – Instructions

This schedule is used to report all transactions related to receipts and disbursements of tobacco and vapor products.

Introduction

Form TT-101, *Uniform Tobacco and Vapor Products Transaction Schedule*, is an attachment to your monthly Wisconsin Tobacco and Vapor Products Tax Return (Form TT-100) to report purchases, related credits, and sales.

Due Date

This schedule is due 15 days after the close of the month as an attachment to Form TT-100.

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, smokeless tobacco, or vapor products 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, smokeless tobacco, or vapor 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, smokeless tobacco, or vapor products.

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 tobacco and vapor products received. Each receipt of product is listed on separate lines.
- **Schedule Codes 2A-2D** provide detail in support of tobacco and vapor products 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 ID number of your customer.

Description – Enter the type of tobacco or vapor product.

- **Federal** – Enter the type of tobacco or vapor product based on the Federal definition. Refer to the electronic filing [Table of Codes](#).
- **State** – Enter the type of tobacco or vapor product based on Wisconsin's statutes and regulations. Refer to the electronic filing [Table of Codes](#).

MSA Status – If RYO is entered as the Fed type, you must enter OPM, SPM, or NPM to indicate if the RYO was manufactured by an original participating, subsequent-participating, or non-participating manufacturer to the Master Settlement Agreement.

Price – Enter the total sales price of the tobacco and vapor products for this line item.

Uniform Tobacco and Vapor Products Transaction Schedule – Instructions *(continued)*

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

Product Description – Enter a narrative description of the product being reported. This information is typically taken from the line item on the invoice.

Manufacturer – If RYO is entered as the Fed type, enter the manufacturer of the product being reported. Refer to the reporting state’s tobacco directory.

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

Brand Family – Enter the brand name for the product being reported.

Unit Description – Refer to the electronic filing of Tobacco [Table of Codes](#).

Unit – Enter the lowest number of consumable units in the retail package being reported.

Weight/Volume – Enter the total weight or volume of the retail package being reported.

Value – Enter the dollar value for the unit of the product being reported. Check with the specific state into which the tobacco or vapor products are being shipped if you have questions about that state’s specific tax base.

Quantity – Enter the total quantity of the retail package being reported.

Stick Count – If large or small cigar is entered as the Fed type, multiply the “unit” by quantity. If RYO is entered as the FED type, divide the total ounces by .09.

Extended Taxable Amount – Multiply the “quantity” by either the “unit”, “weight”, or “value.” Check with the specific state into which the tobacco or vapor products are being shipped for any rules regarding rounding which may apply.

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. 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

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