

WISCONSIN DISTRIBUTOR'S CIGARETTE TAX RETURN

Name, Address, Wis. Permit Number (please complete or correct)	Month/Year Federal Employer ID Number <input type="checkbox"/> Cancel my permit effective	Mail your return and remittance to: Wisconsin Department of Revenue Box 93640 Milwaukee WI 53293-0640 Have questions or need more forms? Call (608) 266-8970 FAX (608) 261-7049 E-mail: excise@revenue.wi.gov
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RECONCILIATION OF UNSTAMPED SINGLE CIGARETTES

1. Physical inventory first of month (from line 10 of your prior month's CT-100)	1	Total Single Cigarettes
2. Unstamped cigarettes purchased (from CT-101, column A, line 23)	2	
3. Total available (add lines 1 and 2)	3	
4. Sales to the state of: (from CT-103, column B, line 24)		
4a Iowa	4b Illinois	
4c Indiana	4e Minnesota	
4d Michigan	4f North Dakota	
4g South Dakota	4h Other	
Total out-of-state sales (add lines 4a through 4h)	4	
5. Sales in Wisconsin (from CT-103, column C, line 24)	5	
6. Credits (from CT-102, column D, line 22)	6	
7. Total exemptions (add lines 4, 5 and 6)	7	
8. Gross taxable cigarettes (line 3 less line 7; complete line 10 next)	8	
9. Net taxable cigarettes (subtract line 10 from line 8)	9	
10. End-of-month physical inventory of unstamped cigarettes	10	

RECONCILIATION OF CIGARETTES AND WISCONSIN TAX STAMPS

11. Tax due on single cigarettes in line 9 above Enter single cigarettes from line 9 above _____ X .0885	11	\$
12. Value of Wisconsin stamps used (from CT-104, column I, line 23)	12	
13. If line 11 exceeds line 12, enter the difference here NET DEBIT	13	\$
14. If line 12 exceeds line 11, enter the difference here NET CREDIT	14	\$

COMPUTATION OF AMOUNT DUE

15. Gross value of Wisconsin stamps purchased (from CT-104, column I, line 19)	15	\$
16. Less bad debt cigarette tax deduction (from CT-117, column G, line 5)	16	
17. Add bad debt cigarette tax repayment (attach schedule and explanation)	17	
18. NET AMOUNT (line 15 less line 16 plus line 17)	18	
19. Less 0.7% discount (multiply line 18 by 0.7%)	19	
20. NET CIGARETTE TAX (line 18 less line 19)	20	\$
21. Total Printing costs (from CT-104, column C, line 19)	21	
22. Total shipping costs (from CT-104, column D, line 19)	22	
23. TOTAL AMOUNT DUE - Add lines 20, 21 & 22 PAY THIS AMOUNT →	23	\$

Check this box if you are paying by electronic funds transfer (EFT) →

I declare under penalties of law that I have examined this return, and to the best of my knowledge and belief, it is true, correct and complete.

Permittee's Signature (or authorized agent)	Preparer's Name (please print or type)	Preparer's Phone No.	Date
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INSTRUCTIONS

WHO MUST FILE THIS RETURN

All Wisconsin cigarette tax permittees located in Wisconsin who purchase unstamped cigarettes must file this return each month, along with its accompanying schedules. For reporting purposes, "unstamped" cigarettes include cigarettes stamped for another state.

DUE DATE

Your return is due 15 days after the close of the month. To be timely filed, a return must be postmarked by a United States Post Office on or before its due date and received by the department within 5 days of the due date.

Late-filed Returns. Returns which are not timely filed are subject to the following statutory charges:

1. A mandatory \$10 late-filing fee.
2. Interest on the tax due at the rate of 1.5% per month calculated from the due date of the return until date of payment.

ASSEMBLING YOUR RETURN FOR MAILING

Assemble the supporting schedules that you attach to your return (CT-100) in ascending numerical order (e.g. CT-101, CT-102, etc.).

RECORD KEEPING

You must keep a complete copy of your return and all records pertaining to your business for at least four years. The records must be kept at the permit location and in a place and manner easily accessible for review by department representatives.

ASSISTANCE AND FORMS

Information, forms and assistance are available at our following office:

2135 Rimrock Road
Madison, WI 53713
(608) 266-8970

or write to:

Wisconsin Department of Revenue
PO Box 8900
Mail Stop 5-107
Madison WI 53708-8900
Email: excise@revenue.wi.gov
Website: www.revenue.wi.gov

When ordering forms, include your Wisconsin permit number and the department's form number that appears in the lower left corner on each form (e.g. CT-101).

PERMIT CANCELLATION

If you discontinued your business and would like your permit cancelled, or sold your business during the month, check the box indicating that your cigarette permit should be cancelled and note the effective date of cancellation. If you sold your business, please provide the name and address of the purchaser.

Permits are not transferable and must be returned to the department for cancellation. Attach your permit to your

final return. You must file a return for the month during which you go out of business and report transactions until you cease operations.

NAME/ADDRESS/OWNERSHIP CHANGES

Immediately notify the department in writing when your business undergoes any change to its name, address or ownership.

HOW TO COMPLETE THIS RETURN

You should first complete the supporting schedules because most of the figures you must enter on your return come from the supporting schedules.

LINE INSTRUCTIONS – Reconciliations

Line 1 Enter the inventory shown on line 10 of your prior month's CT-100.

Line 2 Enter the number of single cigarettes you purchased during the month (from your CT-101, column A, line 23).

Line 4 Enter the number of single cigarettes you sold during the month to customers in other states listed on this line (from your CT-103, column B, line 24). Add lines 4a through 4h and enter the total on line 4. Do not include any "unstamped" cigarettes you returned to manufacturers. Report such returns on your unstamped credit schedule, CT-102.

Line 5 Enter the number of cigarettes from your CT-103, column C, line 24.

Line 6 Enter the number of cigarettes from your CT-102, column D, line 22.

Line 10 Enter the number of unstamped cigarettes (including cigarettes stamped for another state) that you have on hand at the close of business on the last day of the month. To determine this amount, you must take a physical inventory of your unstamped cigarettes, and convert the inventory amounts from cases and cartons into single cigarettes. Take this count at the same time that you inventory your unaffixed stamps.

Line 9 Subtract line 10 from line 8 and enter the difference on line 9.

Line 11 Enter the number of single taxable cigarettes from line 9. Multiply by the tax rate of .0885, and enter the tax due on line 11.

Lines 13 & 14 If the difference you enter on either of these two lines appears to be excessive, recheck your computations and schedule entries.

LINE INSTRUCTIONS – Computation of Amount Due

Lines 15 – 22 These lines are self-explanatory.

Line 23 Add the amounts you entered on lines 20, 21 & 22 to compute the total amount due. Make your check payable to the Wisconsin Department of Revenue.

Check the box below line 23 if you are paying the taxes due by electronic funds transfer (EFT). Distributors with annual cigarette tax liabilities of \$40,000 or more are required to pay by EFT. Call (608) 264-9918 for information about paying taxes by EFT.