

SUMMARY OF WISCONSIN STAMPED CIGARETTES

(attach to your Wisconsin CT-100 or CT-105)

Please read the instructions on the reverse side before completing this form.

CT-118: Page _____ of _____

Name	Federal Employer ID No.	Wis. Permit Number	Month & Year
------	-------------------------	--------------------	--------------

SECTION A INVENTORY OF WISCONSIN STAMPED CIGARETTES

Line No.	Description	Number of Single Cigarettes	
1	Inventory of salable stock on licensed premise		(000)
2	Inventory of unsalable stock		
3	Other stock in off-premise storage		
4	Stock in salespersons' motor vehicles		
5	Stock on delivery or service trucks		
6	Other stock not included on lines 1 through 5		
7	Subtotal - add lines 1 through 6. <i>(Out-of-state distributors should enter this amount into the formula on line 10 of their CT-105).</i>		
8	Your cigarette stock in vending machines located on customers' premises 8a. Number of vending machine locations _____ 8b. Total number of vending machines _____		
9	TOTAL WISCONSIN STAMPED CIGARETTES IN INVENTORY AT THE CLOSE OF BUSINESS - Add lines 7 and 8.		

SECTION B WISCONSIN STAMPED CIGARETTES RETURNED TO THE MANUFACTURER

Line No.	Date Returned	Control Number from Your Refund Claim (CT-624)	Name of Manufacturer	Number of Single Cigarettes	
1					(000)
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12	TOTAL - Add lines 1 through 11. <i>(Out-of-state permittees should enter this total into the formula on line 5 of their CT-105).</i>				

INSTRUCTIONS

WHO MUST COMPLETE THIS SCHEDULE

All Wisconsin cigarette permittees required to file the monthly distributor's tax return (CT-100 for in-state permittees or CT-105 for out-of-state permittees) with the department must complete this schedule and attach it to their return.

You must complete this schedule and attach it to your monthly return even though your inventory of Wisconsin stamped cigarettes is zero or did not change from the previous month.

RECORD KEEPING

You must keep a complete copy of your return, including this schedule, 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.

TAKING INVENTORY

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

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: Mail Stop 5-107
PO Box 8900
Madison WI 53708-8900
FAX (608) 261-7049
E-mail: 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-118).

HOW TO COMPLETE THIS FORM

Express all entries in *single* cigarettes. Do not enter packs or cartons. **Also, do not include any unstamped cigarettes on this form.**

SECTION A – This section summarizes the inventory of Wisconsin stamped cigarettes that you took at the close of business on the last day of the month.

Line 1 Enter the number of salable stamped cigarettes on the premises of the location for which you hold a Wisconsin cigarette tax permit.

Line 2 Enter the number of unsalable stamped cigarettes in your possession. When these cigarettes are physically returned to the manufacturer, each shipment should be entered (separately) in Section B of this form.

Line 3 Enter the number of stamped cigarettes in off-premise storage.

Line 6 Enter only those stamped cigarettes that cannot appropriately be entered on lines 1 through 5.

Line 7 Add lines 1 through 6. Enter the total on line 7.

Out-of-state permittees filing the CT-105 must enter the total from line 7 into the formula on CT-105, line 10. **In-state permittees** filing the CT-100 make no further use of information appearing in this section.

Line 8 Enter the number of Wisconsin stamped cigarettes that you have in cigarette vending machines that you own, operate, or service on premises that are under the control of another person. Title to these cigarettes remains with you until the cigarettes are purchased by the consumer. On line 8a, enter the number of locations in which you have cigarette vending machines. On line 8b, enter the total number of cigarette vending machines that you have at all of these locations.

Line 9 Add lines 7 and 8. Enter the total on line 9.

SECTION B – Use this section to list unsalable Wisconsin stamped cigarettes you returned to manufacturers during the month. Enter each shipment (return) on a separate line.

Lines 1-11 Provide the following information for each entry.

1. The date you returned the cigarettes.
2. The five digit department control number which appears on the cigarette tax refund claim (CT-624) which you filed or will soon file with the department requesting a refund of the tax paid on stamps affixed to the returned cigarettes.
3. The name of the manufacturer.
4. The number of single cigarettes returned.

Line 12 Add lines 1 through 11. Enter the total on line 12.

Out-of-state permittees filing the CT-105 must enter the total from line 12 into the formula on CT-105, line 5. **In-state permittees** filing the CT-100 make no further use of information appearing in this section.