

Schedule of Receipts of Untaxed Tobacco Products

Attach this schedule to Form TT-100.

Legal Name	Federal Employer ID No.	Permit Number	Month/Year (MM YYYY)
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Instructions: Enter your receipts of tobacco products (not including cigars and moist snuff) on the lines below. Include all samples, "free" products and promotional products received. List each purchase separately and provide all the information requested. Do **not** include nontobacco items (e.g., papers, pipes, lighters), or cigarettes, cigars or moist snuff.

* Manufacturer's List Price is the manufacturer's established list price to distributors prior to any reductions for volume or discount.

ROLL-YOUR-OWN (RYO) TOBACCO PRODUCTS
(See reverse side for definition of "roll-your-own")

Line No.	Date Received	Invoice		Purchased or Acquired From	State	Untaxed Tobacco Products (including RYO) at *Manufacturer's List Price	Column A	Column B	Column C
		Number	Date				Manufacturer	Brand Name	Total Ounces (per brand)
1	Balance from prior page of Form TT-101 ▶						Balance from prior page ▶		
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									
21									
22	Total – Enter the final total from the last page of this schedule on Form TT-100, line 1 ▶						Roll-Your-Own Tobacco Total ▶		

INSTRUCTIONS

WHO MUST COMPLETE THIS SCHEDULE

All tobacco products distributors located in Wisconsin who purchase or acquire untaxed tobacco products (not including cigars and moist snuff) from outside Wisconsin must complete this schedule and attach it to their monthly Wisconsin tobacco products tax return (Form TT-100). Untaxed cigars and moist snuff are reported on Forms TT-101C and TT-101M, respectively.

RECORD KEEPING

You must keep for at least four years a complete copy of your return, including this schedule, and all records used in preparing your return. 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 Madison 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

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., Form TT-101). Forms are also available on the website below.

INTERNET ADDRESS

You can access the department's website 24 hours a day, seven days a week, at www.revenue.wi.gov. From this website, you can:

- Complete electronic fill-in forms
- Download forms, schedules, instructions, and publications
- View answers to frequently asked questions
- E-mail us comments or request help

COMPUTER PRINTOUTS

The department will accept computer printouts of tobacco products transactions in lieu of listing individual receipts on this schedule. If you submit computer listings, you must also:

1. Use this form as a summary sheet for the accompanying printouts. Complete the top portion of this schedule. Indicate "see attached" on line 2. Enter the total untaxed tobacco products (including "roll-your-own") you received on line 22. Enter the total of all "roll-your-own" tobacco products you received, in total ounces, on line 22, Column C.
2. Prepare your computer printouts using the same format and columnar sequence as on this form. If your computer cannot duplicate our format, you should submit a proposed format for our review and approval prior to filing.
3. Use paper measuring 8½ x 11 inches.

HOW TO COMPLETE THIS SCHEDULE

Use a single line for each transaction and provide all the information requested. Report each receipt at the manufacturer's established list price. Provide a subtotal for each page and a final total on the last page.

Line 1 Enter the balance from the previous page on line 1. If there is no previous page, enter zero.

Lines 2-21 Enter each receipt of untaxed tobacco products (not including cigars and moist snuff) on the report for the month in which it was received (see 3. below). Include all "free" samples and promotional products you receive. Enter the date you received the product, invoice number and date, name of the supplier, state that you acquired the tobacco products from, and total tobacco products (including all "roll-your-own") that you received at manufacturer's established list price to distributors (prior to any reductions for volume or discount.)

Columns A, B and C – "Roll-Your-Own" (RYO) Tobacco Products

The Wisconsin Tobacco Master Settlement Agreement Law (MSA) defines "roll-your-own" tobacco as tobacco that, because of its appearance, type, packaging or labeling, is suitable for use and likely to be offered to, or purchased by, consumers as tobacco for making cigarettes. Invoices containing "roll-your-own" tobacco products require additional reporting. For each invoice with RYO tobacco products, enter the manufacturer's name, each brand name of "roll-your-own" tobacco, and the total ounces received per brand.

Line 22 Add the amounts you entered in the column for Untaxed Tobacco Products and Column C. Enter the totals on line 22. Enter the final total from the last page of this schedule (Untaxed Tobacco Products column only) on Form TT-100, line 1.

ADDITIONAL INFORMATION

1. An invoice must accompany the product at the time of delivery. If you do not receive an invoice from your supplier at the time of delivery, immediately inform the supplier of this requirement.
2. It is not necessary to enter purchases of tobacco products when you cancel the invoice in its entirety before the order is shipped. However, you should retain the invoice and offsetting credit memo in your files.
3. When the tobacco products received are less than the amount shown on the invoice, report the shortage on your Tobacco Products Credit Schedule B – Tobacco Products Returned to Manufacturers or Short-Shipped (Form TT-102). When the product received is greater than the amount invoiced, report the overage on the line immediately below the original entry on your Form TT-101 labeled "overage."
4. When tobacco products that you reported as short during a prior month are received in a subsequent month, enter the amount you receive on Form TT-101 with a cross-reference to Form TT-102 indicating where the original shortage was claimed.