

Schedule of Untaxed Purchases of Cigars

Attach this schedule to Form TT-100.

Legal Name	Federal Employer ID No.	Permit Number	Month/Year (MM YYYY)
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Calculate the tax on each type of cigar per invoice both by list price (Column C) and per cigar (Column D) to determine the tax owed (Column E). The tobacco tax on cigars is the lesser of:

1. 50% of the manufacturer's established list price to distributors (prior to any reduction for volume or discount); OR
2. \$0.50 per single cigar.

Enter the lesser of Column C or Column D on all cigars in Column E.

Because you are entering each type of cigar per invoice, you may have several lines with the same invoice number.

Line No.	Invoice		Purchased From		Column A Number of Single Cigars	Column B Manufacturer's List Price on Cigars	Column C Tax Based on List Price <i>(Column B x 50%)</i>	Column D Tax Based on Single Cigar Cap <i>(Column A x \$0.50)</i>	Column E TAX DUE <i>(Enter lesser of Column C or D)</i>
	Number	Date	Name	State					
1	Balance from prior page of Form TT-101C								
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20	Total Tax on Cigars – Enter the final total from the last page of this schedule on Form TT-100, line 13								

INSTRUCTIONS

WHO MUST COMPLETE THIS SCHEDULE

All tobacco products distributors located in Wisconsin who purchase or acquire untaxed cigars from outside Wisconsin must complete this schedule and attach it to their monthly Wisconsin tobacco products tax return (Form TT-100).

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-101C). 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 cigar 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 cigar tax on cigars you received on line 20.
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 in single cigar brands. 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 2-19 Enter each receipt of untaxed cigars 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 invoice number and date, name of the supplier, state that you acquired the cigars from, single cigars, and Manufacturer's List Price to distributors (prior to reductions for volume or discount).

Line 20 Enter the final total from the last page of Form TT-101C on Form TT-100 line 13.

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 cigars 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 cigars received are less than the amount shown on the invoice, report the shortage on your Moist Snuff Credit Schedule B – Cigars Returned to Manufacturers or Short-Shipped (Form TT-102C). When the product received is greater than the amount invoiced, report the overage on the line immediately below the original entry on your TT-101C labeled "overage."
4. When cigars that you reported as short during a prior month are received in a subsequent month, enter the amount you receive on Form TT-101C with a cross-reference to Form TT-102C, indicating where the original shortage was claimed.