

SCHEDULE OF CIGARETTES STAMPED FOR SALE IN THE STATE OF _____

(attach to your Wisconsin CT-100)

CT-103: Page _____ of _____

IMPORTANT! Read the instructions on the reverse side before completing this schedule. For reporting purposes, UNSTAMPED cigarettes include cigarettes stamped for another state.

Name				Federal Employer ID No.			Wis. Permit Number			Month & Year		
Line No.	Invoice		Sold To		WISCONSIN STAMPED Invoice Total Single Cigarettes	UNSTAMPED Invoice Total Single Cigarettes			DISTRIBUTOR PERMITTEES MUST COMPLETE			
	Date	Number	Name	(For Cols. A & C) WI Permit Number	Column A Out-of-State Sales	Column B Out-of-State Sales	Column C Wisconsin Sales	Column D Purchased From	Column E Manufacturer	Column F Brand Name	Column G Single Cigarettes	
1	Balance Brought Forward				(000)	(000)	(000)			(000)	
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23												
24	Enter total of Column B for each state on your CT-100 lines 4a thru 4h. Enter total of Column C on your CT-100, line 5.							Do NOT transfer to CT-100 TOTAL →				

INSTRUCTIONS

WHO MUST COMPLETE THIS SCHEDULE

All cigarette permittees located in Wisconsin who sell unstamped cigarettes must complete this schedule and attach it to their monthly Wisconsin cigarette tax return (CT-100). For reporting purposes, "unstamped" cigarettes include cigarettes stamped for another state. In addition, certain permittees who sell Wisconsin stamped cigarettes to other permittees located out-of-state should also complete this schedule.

Caution: The department does not allow the movement of unstamped cigarettes between permittees unless the cigarettes are intended for sale in interstate commerce (i.e. stamped with another state's stamp).

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.

ASSISTANCE AND FORMS

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

2135 Rimrock Road
Madison Wisconsin 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-103).

HOW TO COMPLETE THIS SCHEDULE

Use a separate page for each state into which you shipped cigarettes. Provide a subtotal for each page and a grand total for each state. Use a single line for each transaction and provide all the information requested. *Each entry must be stated in terms of single cigarettes.* Do not enter packs or cartons. You may no longer group sales. Each sale must be reported on a separate line. The Wisconsin permit number of your customers is only required when you make entries in columns A and C.

Column A Out-of-State Sales of Wisconsin Stamped Cigarettes

Enter each sale of Wisconsin stamped cigarettes made to a firm (Wisconsin cigarette permittee) in another state. Furnish all the information requested – grouping of invoices is not allowed. Cigarettes returned to you should be treated as negative sales. Note that returns of Wisconsin stamped cigarettes directly to the manufacturer are reportable on your CT-118, section B. Column A totals are not carried forward to your monthly return, CT-100.

Column B Out-of-State Sales of Unstamped Cigarettes

Enter each sale of unstamped cigarettes you sold to customers in other states during the month. Furnish all the information requested – grouping of invoices is not allowed. List only one state on each CT-103.

If your customers return any cigarettes to you that they previously purchased, enter those returns as negative sales.

Enter the total unstamped single cigarettes sold to customers in each state on your monthly return, CT-100, lines 4a through 4h.

Column C Wisconsin Sales of Unstamped Cigarettes

Enter each sale of unstamped cigarettes you made during the month to your Wisconsin customers. Furnish all the information requested – grouping of invoices is not allowed. Cigarettes returned to you should be treated as negative sales. Transactions entered here may include sales to post exchanges on military bases of the United States, federally or state owned veteran's hospitals, authorized retailers of Indian Tribes, and other Wisconsin permittees who intend to sell the cigarettes out-of-state. * See previous Caution Box. Enter the grand total of unstamped cigarettes sold in Wisconsin on your monthly return, CT-100, line 5

Columns D, E, F and G MSA-Excluded Cigarette Reporting (For Unstamped Sales Reported in Columns B and C only.)

Invoices containing cigarettes of a Non-Participating Manufacturer (NPM) and/or *excluded* brands of a Participating Manufacturer (PM) of the Master Settlement Agreement (MSA) require additional reporting on those cigarettes. Enter who you purchased the product from, the manufacturer name, each brand name and the single cigarettes per brand. Breakdown by brand type (i.e. Menthol, Lights, 100's, King, etc.) is not required. *NOTE: Manufacturers must notify distributors of their status as either a Participating or Non-Participating Manufacturer in their Letter of Direct Buy. Also, Participating Manufacturers must notify distributors of any excluded brands not covered under the MSA.* Column D totals are not carried forward to your monthly return, CT-100. **Submit in duplicate all pages with Columns D, E, F & G completed.**