

FORM CT-105: INSTRUCTIONS

WISCONSIN DISTRIBUTOR'S CIGARETTE TAX RETURN OUT-OF-STATE PERMITTEES

WHO MUST FILE THIS RETURN

This return and its accompanying schedules must be electronically filed each month by all Wisconsin cigarette tax permittees located out of state. Form CT-105 is located at revenue.wi.gov/html/cigtob1.html.

DUE DATE

This return is due 15 days after the close of the month. To be timely filed, a return must be received by the due date.

Returns which are not timely filed are subject to:

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 paid.

FILING METHOD

Form CT-105 and applicable schedules must be filed electronically using an approved XML Schema or the Adobe LiveCycle fill-in form located at revenue.wi.gov/html/cigtob1/html.

LINE INSTRUCTIONS

Complete the supporting schedules first as most of the figures for the return come from the supporting schedules.

Line 1 Enter the value of the Wisconsin cigarette tax stamp inventory from line 11 of the prior month's Form CT-105.

Line 2 Enter the gross value of the Wisconsin cigarette tax stamps purchased from the department during the month from Form CT-104, column H, line 19.

Line 3 Enter the number of single cigarettes purchased during the month from other permittees with Wisconsin stamps affixed from Form CT-101, Schedule 2, tax-paid purchases, line 20. Multiply by the tax rate of .126 and enter the tax value on line 3.

Line 5 Enter the number of single cigarettes returned to manufacturers during the month with Wisconsin stamps affixed to the packs from Form CT-118, section B, line 12. Multiply by the tax rate of .126 and enter the tax value on line 5.

Line 6 Enter the value of the unaffixed Wisconsin stamps returned, lost or destroyed from Form CT-104, column H, line 21.

Line 9 Enter the value of the end-of-month inventory of unaffixed Wisconsin stamps from Form CT-104, column H, line 24.

Line 10 Enter the number of Wisconsin stamped single cigarettes on hand at the end of the month from Form CT-118, section A, line 7. Multiply by the tax rate of .126 and enter the tax value on line 10.

Line 13 Enter the total number of Wisconsin stamped cigarettes sold in Wisconsin during this month from Form CT-101, Schedule 6, tax-paid sales, column A, line 20. Multiply by the tax rate of .126 and enter the tax due on line 13.

Lines 14 and 15 If the difference entered on either of these two lines appears to be excessive, recheck the computations and schedule entries.

Line 23 Add the amounts entered on lines 21 and 22 to compute the total amount due. Make the check payable to the Wisconsin Department of Revenue.

PAYMENT

Make checks payable to Wisconsin Department of Revenue.

Distributors with annual cigarette tax liabilities of \$1,000 or more are required to pay by Electronic Funds Transfer (EFT). Call (608) 264-9918 for information about paying taxes by EFT.

RECORDS

You must keep a complete copy of your return and all records used in preparing the return for a minimum of five years. The records must be kept at the permit location in a place and manner easily accessible for review by department representatives.

PERMIT UPDATES

Notify the department in writing immediately when the business undergoes any change to its name, address, or ownership.

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

Permits are not transferable and must be returned to the mailing address below for cancellation. You must file a return for the month you cease operations reporting all transactions through that date.

ASSISTANCE

You can access the department's website 24 hours a day, 7 days a week at revenue.wi.gov. From this website, you can:

- Access *My Tax Account* (MTA)
- Complete electronic fill-in forms
- Download forms, schedules, instructions, and publications
- View answers to commonly asked questions
- Email us for assistance

Physical Address

2135 Rimrock Road
Madison WI 53713

Mailing Address

Excise Tax Unit
Wisconsin Department of Revenue
PO Box 8900
Madison WI 53708-8900

Phone: (608) 266-6701

Fax: (608) 261-7049

Email: excise@revenue.wi.gov

CT-105: WISCONSIN DISTRIBUTOR'S CIGARETTE TAX RETURN OUT-OF-STATE PERMITTEES

Tax Account Number
FEIN / SSN
Month Covered (MM DD YYYY)

Use BLACK INK Only

Legal Name		
Business Name (DBA)		
Permit/Business Location		
City	State	Zip Code

- Cancel my permit effective _____
(MM DD YYYY)
- Check if address, name, or entity change
- Check if this is an **amended** return
- Check if correspondence is included

SECTION 1 RECONCILIATION OF UNSTAMPED SINGLE CIGARETTES

1. Value of inventory of Wisconsin stamps from line 11 of your prior month's CT-105	1		.00
2. Value of Wisconsin stamps purchased (from CT-104, column H, line 19)	2		.00
3. Value of Wisconsin stamps on cigarettes received from other permittees (from CT-101, Schedule 2, tax-paid purchases, column A, line 20) .126 X ▶ _____ (number of single cigarettes)	3		.00
4. Total value of available Wisconsin stamps (add lines 1, 2, and 3)	4		.00
5. Value of affixed Wisconsin stamps returned to manufacturers (from CT-118, Sec. B, line 12) .126 X ▶ _____ (number of single cigarettes)	5		.00
6. Value of unaffixed Wisconsin stamps, returned, lost, or destroyed (from CT-104, column H, line 21)	6		.00
7. Total value of Wisconsin stamps disposed of by means other than through sales of stamped cigarettes into Wisconsin (add lines 5 and 6)	7		.00
8. Net value of stamps to be accounted for (line 4 less line 7)	8		.00
9. Value of end-of-month inventory of Wisconsin stamps not affixed (from CT-104, column H, line 24)	9		.00
10. Value of end-of-month inventory of Wisconsin stamps on cigarettes (from CT-118, Sec. A, line 7) .126 X ▶ _____ (number of single cigarettes)	10		.00
11. Total value of end-of-month inventory of Wisconsin stamps (add lines 9 and 10)	11		.00
12. Tax paid by Wisconsin stamps disposed of (line 8 less line 11)	12		.00
13. Tax due on total sales of single cigarettes into Wisconsin (from CT-101, Schedule 6, tax-paid sales, column A, line 20) .126 X ▶ _____ (number of single cigarettes)	13		.00
14. If line 13 exceeds line 12, enter the difference here NET DEBIT	14		.00
15. If line 12 exceeds line 13, enter the difference here NET CREDIT	15		.00

SECTION 2 COMPUTATION OF AMOUNT DUE

16. Gross value of Wisconsin stamps purchased (from line 2)	16	_____	.00
17. Less bad debt cigarette tax deduction (from CT-117, column G, line 17).	17	_____	.00
18. Add bad debt cigarette tax repayment (attach schedule and explanation).	18	_____	.00
19. NET AMOUNT (add line 16 and line 18 and subtract line 17)	19	_____	.00
20. Less 0.8% discount (multiply line 19 by 0.008)	20	_____	.00
21. NET CIGARETTE TAX (subtract line 20 from line 19)	21	_____	.00
22. Total printing costs (from CT-104, column C, line 19)	22	_____	.00
23. TOTAL AMOUNT DUE - (add lines 21 and 22, if result is greater than or equal to zero)	23	_____	.00
24. TOTAL REFUND CLAIMED - (add lines 21 and 22, if result is less than zero)	24	_____	.00

SECTION 3 MASTER SETTLEMENT AGREEMENT REPORTING

25. Do you have any Master Settlement Agreement (MSA) reporting requirements for Non-Participating Manufacturers products for this period? **25** Yes No
 If yes, complete Form CT-101.

Check here if your required MSA e-mail address has changed. New address _____

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

Signature of Permittee (or authorized agent)	Preparer's Name (please print or type)	Preparer's Phone Number ()	Date
--	--	-----------------------------------	------