

# SCHEDULE OF SALES INTO WISCONSIN – OUT-OF-STATE PERMITTEES

(attach to your Wisconsin CT-105)

CT-107: Page \_\_\_\_\_ of \_\_\_\_\_

**IMPORTANT!** Please read the instructions on the reverse side before completing this form. For reporting purposes, UNSTAMPED cigarettes include cigarettes stamped for another state.

Name				Federal Employer ID No.		Wis. Permit Number		Month & Year	
<b>SECTION 1 Sales to Wisconsin Retailers</b>						<b>DISTRIBUTOR PERMITTEES MUST COMPLETE</b>			
Line No.	Invoice		Shipped To		Column A WIS. STAMPED Invoice Total Single Cigarettes	Non-Participating Manufacturer's brands and excluded brands of Participating Manufacturers. Submit in duplicate when B, C, D & E are completed.			
	Date	Number	Business Name	City		Column B Purchased From	Column C Manufacturer	Column D Brand Name	Column E Single Cigarettes
1	Balance Brought Forward .....								
2									
3									
4									
5									
6									
7									
8									
9	Total – Add lines 1 through 8 .....					Do NOT transfer to CT-105: Total →			
<b>SECTION 2 Sales to Wisconsin Wholesalers</b>						Non-Participating Manufacturer's brands and excluded brands of Participating Manufacturers. Submit in duplicate when B, C, D & E are completed.			
Line No.	Invoice		Shipped To		UNSTAMPED Invoice Total Single Cigarettes	Column A WIS. STAMPED Invoice Total Single Cigarettes	Non-Participating Manufacturer's brands and excluded brands of Participating Manufacturers. Submit in duplicate when B, C, D & E are completed.		
	Date	Number	Business Name	Wis. Permit No.			Column B Purchased From	Column C Manufacturer	Column D Brand Name
10	Balance Brought Forward .....								
11									
12									
13									
14									
15									
16									
17									
18	Total – Add lines 10 through 17 .....					Do NOT transfer to CT-105: Total →			
19	<b>Grand Total Wisconsin Stamped Cigarettes Sold</b> – Last page - Add lines 9 and 18. Enter the grand total from Column A, line 19 into the formula on your CT-105, line 13.					Do NOT transfer to CT-105: Grand Total →			

# INSTRUCTIONS

## WHO MUST COMPLETE THIS SCHEDULE

You must complete this schedule if you are an out-of-state Wisconsin cigarette permittee and you sold Wisconsin stamped cigarettes and/or unstamped cigarettes during the month in Wisconsin. For reporting purposes, "unstamped" cigarettes include cigarettes stamped for another state. Attach this schedule to your monthly Wisconsin cigarette tax return (CT-105).

**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. If you operate vending machines located in Wisconsin, you should also retain the fill slips prepared at the time a vending machine is serviced.

## ASSISTANCE AND FORMS

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

2135 Rimrock Road Madison, WI 53713 (608) 266-8970	<b>or write to:</b>	Mail Stop 5-107 PO Box 8900, Madison WI 53708-8900 FAX (608) 261-7049 E-mail: <a href="mailto:excise@revenue.wi.gov">excise@revenue.wi.gov</a> Website: <a href="http://www.revenue.wi.gov">www.revenue.wi.gov</a>
--	---------------------	--

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-107).

## COMPUTER PRINTOUTS

The department will accept computer printouts of cigarette transactions in lieu of listing individual sales on this schedule. If you want to submit computer listings, you must also...

1. Use this form as a summary sheet for the accompanying printouts. Simply complete the top portion of each section, indicate "see attached" on line 2 for Section 1 and line 11 for Section 2. Then enter the total for each section, and the grand total of all Wisconsin stamped cigarettes on line 19.
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. We will let you know if it is satisfactory or what changes will be required.
3. Use paper 8½ X 11 inches.

## HOW TO COMPLETE THIS SCHEDULE

**Vending machine operators** should report their sales in Wisconsin based on fill slips prepared at the time a machine is serviced. It is the amount of the "fill" stated in single cigarettes that should be entered on this form. A summary of each machine's activity (based on information supplied by the person servicing the machine) should be maintained by the vendor, in order that the accuracy of these fills can be verified by department representatives.

### Reporting Sales into Wisconsin

**Each entry must be stated in terms of single cigarettes.** Do not enter packs or cartons. Grouping of sales is not allowed for either Section 1 or Section 2. Each sale must be entered on a separate line and include all the information requested. You should treat the return of cigarettes from a customer as a negative sale. This is also true for credit memos that cover short shipments or other invoicing corrections.

### Columns B, C, D & E MSA-Excluded Cigarette Reporting

For both unstamped and Wisconsin stamped sales - 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 (e.g. 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 E totals are not carried forward to your monthly return, CT-105. **Submit in duplicate all pages with Columns B, C, D & E completed.**

### Section 1 – Sales to Wisconsin Retailers

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

**Lines 2–8** Enter the invoice date and number, the name and city of the Wisconsin retailer you shipped to and the number of single cigarettes shipped.

**Line 9** Add Columns A and E lines 1 through 8. Enter the totals on line 9.

### Section 2 – Sales to Wisconsin Wholesalers

**Line 10** Enter the balance from the previous page. If there is no previous page, enter zero.

**Lines 11-17** Enter the invoice date and number, the business name and Wisconsin permit number (prefix plus 4 digit number) of Wisconsin wholesalers you shipped to, and the number of unstamped and/or Wisconsin-stamped single cigarettes shipped.

**Line 18** Add Columns A and E lines 10 through 17. Enter the totals on line 18.

**Line 19** Add Columns A and E lines 9 and 18 on the last page of this form. Enter the grand totals on this line. Also enter the grand total (Column A only) into the formula on your CT-105, line 13.