

Tobacco Products Credit Schedules A and B (not including cigars and moist snuff)

Attach this schedule to Form TT-100.

Legal Name	Federal Employer ID No.	Permit Number	Month/Year (MM YYYY)
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SCHEDULE A – Tobacco Products Sold to Exempt Organizations

Enter only sales you made to tax-exempt organizations such as military post exchanges or state and federally operated veterans hospitals. List each sale separately and provide all the information requested. Sales to Native American Tribes/Retailers in Wisconsin are not exempt.

*Manufacturer's List Price = 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.	Invoice		Sold To		Untaxed Tobacco Products (including RYO) at *Manufacturer's List Price	Column A	Column B	Column C
	Number	Date	Name	City		Manufacturer	Brand Name	Total Ounces (per brand)
1	Balance from prior page of Form TT-102, Schedule A ▶							
2								
3								
4	Total Exempt Sales (SCHEDULE A) – Add lines 1 through 3 ▶					Roll-Your-Own Tobacco Total Add lines 1 through 3 ▶		

SCHEDULE B – Tobacco Products Returned to Out-of-State Suppliers, Short-shipped or Refused

Enter all tobacco products you returned to out-of-state suppliers or that were short-shipped/refused during the month. List each transaction separately and provide all the information requested.

						ROLL-YOUR-OWN (RYO) TOBACCO PRODUCTS (See reverse side for definition of "roll-your-own")			
Line No.	Invoice		Shipped to / Shorted by			Untaxed Tobacco Products (including RYO) at *Manufacturer's List Price	Column A	Column B	Column C
	Number	Date	Name	State	Manufacturer		Brand Name	Total Ounces (per brand)	
5	Balance from prior page of Form TT-102, Schedule B ▶								
6									
7									
8									
9									
10									
11									
12									
13									
14									
15	Total Credits (SCHEDULE B) – Add lines 5 through 14 ▶					Roll-Your-Own Tobacco Total Add lines 5 through 14 ▶			
16	Total Credits (SCHEDULE A + B) – Add lines 4 and 15. Enter this amount on Form TT-100, line 2 ▶					Roll-Your-Own Tobacco Total Add lines 4 and 15 ▶			

INSTRUCTIONS

WHO MUST COMPLETE THIS SCHEDULE

All tobacco products distributors located in Wisconsin must complete this schedule and attach it to their monthly Wisconsin tobacco products tax return (Form TT-100) when claiming credit for (1) tobacco products that have been short-shipped, refused, or returned to the out-of-state supplier, and/or (2) sold to exempt organizations.

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 the 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-102). 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

HOW TO COMPLETE THIS SCHEDULE

Use a single line for each transaction and provide all the information requested. Note: It is not necessary to claim credit for missing tobacco products if the tobacco products in question are received later in the same month in which the shortage occurs. It is also unnecessary to claim credit for an invoice that has been cancelled in its entirety before shipment takes place. The canceled invoice should not be reported on Form TT-101.

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

The Wisconsin's 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, enter the manufacturer's name, each brand name of “roll-your-own” tobacco, and the total ounces sold per brand.

IMPORTANT INFORMATION FOR CREDIT CLAIMS

Short-Shipments – Short-shipments occur when the amounts shipped are less than the amounts invoiced. This may be confirmed by comparing the supplier's invoice with the carrier's freight bill or bill of lading. The department will allow credit for shortages providing:

1. The freight bill, bill of lading or delivery ticket shows that the actual amount of tobacco products shipped was less than the amount invoiced, and
2. The supplier furnishes you with a credit memo.

Refused Tobacco Products – Tobacco products may be refused at the time of delivery when it is found that they were not ordered, an order was improperly filled, or the product was damaged. The department will allow credit for refused tobacco products providing:

1. The freight bill or delivery ticket indicates the specific goods that were refused along with a notation signed by the carrier, and
2. The supplier furnishes you with a credit memo.

Returned Tobacco Products – The department will allow credit for tobacco products that are returned directly to an out-of-state supplier providing:

1. You have a bill of lading from the carrier accepting the shipment, and
2. The supplier furnishes you with a credit memo to cover the receipt of the tobacco products.

Destroyed Tobacco Products – When an out-of-state supplier will not accept the return of tobacco products, a distributor may obtain permission from the department to destroy the tobacco products for credit. The department will allow credit for destroyed tobacco products providing you do all of the following:

1. Submit a written request for destruction instructions to the department. The request must include the name and address of the out-of-state supplier along with a detailed list of the tobacco products to be destroyed, including product descriptions, quantity, and manufacturer's list price at which credit will be claimed. If you do not hear from the department within 20 days, you may destroy the product.
2. Obtain a credit invoice from the supplier.
3. Obtain an affidavit stating who witnessed the destruction of the tobacco products and the date of the destruction.
4. Retain all records with the tobacco tax return on which the credit is taken.

Report the credit for destroyed tobacco products on Form TT-102, line 6. Attach an explanation of the destruction to the monthly report on which you are claiming credit.

Credit will not be allowed when the required credit memo substantiating the credit is either not received by you or not retained with your records. It is not sufficient that you reduce your remittance to your supplier in anticipation of receiving a credit memo.