

# Moist Snuff Credit – Schedules A and B

Attach this schedule to Form TT-100.

Legal Name	Federal Employer ID No.	Permit Number	Month/Year (MM YYYY)
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If you have more than one brand with the same weight and they are on the same invoice, you may combine them as one entry (list all brands).

## SCHEDULE A – Moist Snuff Sold to Exempt Organizations

Line No.	Invoice		Purchased From		Brand Name(s)	Column A Quantity of Single Cans	Column B Weight of Single Can (in ounces)	Column C Total Ounces (Column A x Column B)
	Number	Date	Name	City				
1	Balance from prior page of Form TT-102M, Schedule A .....							
2								
3								
4	<b>Total Tax-Exempt Moist Snuff Ounces</b> – Add lines 1 through 3 .....							

## SCHEDULE B – Moist Snuff Returned to Out-of-State Suppliers, Short-Shipped or Refused

Line No.	Invoice		Purchased From		Brand Name(s)	Column A Quantity of Single Cans	Column B Weight of Single Can (in ounces)	Column C Total Ounces (Column A x Column B)
	Number	Date	Name	City				
5	Balance from prior page of Form TT-102M, Schedule B .....							
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18	<b>Total Moist Snuff Ounces Returned</b> – Add lines 5 through 17 .....							
19	<b>Total Moist Snuff Ounces</b> – Add lines 4 and 18. Enter this amount on Form TT-100, line 8 .....							

# 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 moist snuff that has been (1) 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

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-102M). Forms are also available on the website below.

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](mailto:excise@revenue.wi.gov)

## INTERNET ADDRESS

You can access the department's website 24 hours a day, seven days a week, at [www.revenue.wi.gov](http://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 moist snuff if the moist snuff in question is 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-101M.

### Schedule A – Moist Snuff Sales to Exempt Organizations

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

### Schedule B – Moist Snuff Returned to Out-of-State Suppliers, Short-Shipped or Refused

**Line 5** Enter the balance from the previous page on line 5. If there is no previous page, enter zero.

**Line 19** Add the amounts you entered in the Column C, lines 4 and 18. Transfer the final total from the last page, Column C, to your Form TT-100, line 8.

## 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 Moist Snuff** – Moist snuff 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 moist snuff 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 Moist Snuff** – The department will allow credit for moist snuff that is 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 moist snuff.

**Destroyed Moist Snuff** – When an out-of-state supplier will not accept the return of moist snuff, a distributor may obtain permission from the department to destroy the moist snuff for credit. The department will allow credit for destroyed moist snuff 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 moist snuff to be destroyed, including product descriptions, quantity, manufacturer's list price, and the tax credit amount which 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 moist snuff 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 moist snuff on Form TT-102M, line 6. Attach an explanation of the destruction to the monthly report on which you are claiming credit.

Credit will not be allowed in any of the preceding instances 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 reduced your remittance to your supplier in anticipation of receiving a credit memo.