

SCHEDULE C – Cigar Sales to Customers Outside Wisconsin

Attach this schedule to Form TT-100.

Legal Name	Federal Employer ID No.	Permit Number	Month/Year (MM YYYY)
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Calculate the tax on each type of cigar per invoice both by list price (Column C) and per cigar (Column D) to determine the tax owed (Column E). The tobacco tax on cigars is the lesser of:

1. 50% of the manufacturer's established list price to distributors (prior to any reduction for volume or discount); OR
2. \$0.50 per single cigar.

Enter the lesser of Column C or Column D on all cigars in Column E.

You will need to do this for each line item, so you may have several lines with the same invoice number.

Line No.	Invoice		Sold To		Column A Number of Single Cigars	Column B Manufacturer's List Price on Cigars	Column C Tax Based on List Price (Column B x 50%)	Column D Tax Based on Single Cigar Cap (Column A x \$0.50)	Column E TAX DUE (Enter lesser of Column C or D)
	Number	Date	Name	City					
1	Balance from prior page of Form TT-103C								
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20	Total Tax on Cigars – Enter the final total from the last page of this schedule on Form TT-100, line 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 cigars that have been shipped or transported by them to customers located outside Wisconsin.

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-103C). 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

COMPUTER PRINTOUTS

The department will accept computer printouts of cigar transactions in lieu of listing individual sales on this schedule. If you submit computer listings, you must:

1. Use this form as a summary sheet for the accompanying printouts. Complete the top portion of this schedule. Indicate "see attached" on line 2. Enter the total credit for cigars you are claiming on line 20.
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 and approval prior to filing.
3. Use paper measuring 8½ x 11 inches.

HOW TO COMPLETE THIS SCHEDULE

Use a single line for each transaction and provide all the information requested. Group sales by state. Provide a subtotal for each page and a final total for each state.

LINE INSTRUCTIONS

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

Lines 2-19 Enter the invoice number and date; the name and state of the person you shipped to; and the cigars shipped, total single cigars, and the Manufacturer's List Price to distributors (prior to reductions for volume or discount). If your customers return any cigars to you that they previously purchased, enter those returns as negative sales and retain copies of credit memos issued to your customers.

Line 20 Add the amounts you entered in the Column E for cigars, and enter the total on line 20. Enter the final total tax credit for cigars that you shipped to customers in each state on Form TT-100, line 15.

Caution: The department requires that distributors have proof the cigars physically left Wisconsin. Credit will not be allowed without you keeping copies of invoices, delivery tickets signed by the recipient, and/or shipping documents including bills of lading or freight bills signed by the carrier.