

TT-104S: Wisconsin Combined Tobacco Products and Use Tax Return

Please print or type.

Read instructions before completing.

1. Name of Individual (give last, first, middle initial) Partnership, or Corporation			2. Federal Employer Identification Number (FEIN)	
3. Mailing Address – Street or PO Box			4. Social Security Number (SSN)	
5. City	6. State	7. Zip Code	8. Wisconsin County	
9. Type of Organization (check one) Indicate Date Incorporated				
<input type="checkbox"/> Individual	<input type="checkbox"/> Wisconsin corporation	_____		<input type="checkbox"/> Other: Describe Below: _____
<input type="checkbox"/> Partnership	<input type="checkbox"/> Out-of-state corporation	_____		_____

SECTION A – Schedule of Tobacco Products Purchases

(1) Name and Address of Seller From Whom Purchased	(2) Date Purchased	(3) Invoice Number	(4) Brands Purchased	(5) Invoice Purchase Price
If additional space is needed, attach additional sheets.				Total → \$

SECTION B – Computation of Tobacco Products and Use Taxes

1 Total cost of tobacco products purchased, excluding moist snuff and cigars	1	\$	
2 Tobacco products tax rate	2	.71	
3 Tobacco products tax (multiply line 1 by line 2)	3		\$
4 Total cost of moist snuff purchased (100% tax rate)	4		\$
5 Total cost of cigars purchased for \$0.70 or less	5	\$	
6 Cigar tax (line 5 x .71)	6		\$
7 Number of single cigars purchased for more than \$0.70	7		
8 Cigar tax (line 7 x .50)	8		\$
9 Tobacco products, moist snuff, and cigar tax (add lines 3, 4, 6, and 8)	9		\$
10 Interest on tobacco products, moist snuff, and cigars (see instructions)	10		\$
11 Amount subject to use tax (Section A, col. (5) total)	11	\$	
12 Use tax rate (see Instructions, Table 1) County _____	12	x _____	
13 State, county, and stadium use tax (multiply line 11 by line 12)	13	\$	
14 Interest on use tax (see instructions)	14	\$	
15 Late filing fee on use tax (see instructions)	15	\$	
16 Total use tax, interest and late filing fee (add lines 13, 14, and 15)	16		\$
17 Total Amount Due (add lines 9, 10, and 16)	17		\$

I declare under penalties of law that the above information is true, correct, and complete to the best of my knowledge and belief.

Signature	Date	Telephone Number ()
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TT-104S Instructions – Wisconsin Combined Tobacco Products and Use Tax Return

Who must file this return

Every person who acquires tobacco products for use in Wisconsin upon which the Wisconsin sales and use and tobacco products taxes have not been paid must report and pay the taxes due.

Tobacco products include cigars, cheroots, granulated plug cuts, snuff, chewing tobacco, clippings, and other forms of tobacco prepared in such a manner as to be suitable for chewing or smoking in a pipe or otherwise (includes tobacco that can be used for “roll your own” cigarettes). Tobacco products do not include manufactured cigarettes or non-tobacco items such as papers, pipes, or lighters.

Moist snuff means any finely cut, ground, or powdered smokeless tobacco that is intended to be placed or dipped in the mouth.

Due Date

This return is due on or before the 15th day of the month following the month in which you acquire tobacco products for use in Wisconsin on which the Wisconsin tobacco products tax has not been paid.

Filing Method

This form can be filed by mailing a completed form to the mailing address below. A fill-in form is located at <https://www.revenue.wi.gov/dorforms/ft-104sf.pdf>.

SECTION A – Schedule of Tobacco Products Purchases

List all of your tobacco products purchases where the Wisconsin excise tax was not paid.

SECTION B – Computation of Tobacco Products and Use Taxes

Line 10. Interest on Tobacco Products Tax – If tobacco products tax (sec. 139.78, Wis. Stats.) is not paid by the due date, the amount of tax due is subject to interest at the rate of 1.5% per month on the amount entered on line 9. Interest is calculated from the due date to the date the tax is paid. If applicable, calculate and enter interest due on line 10: Line 9 x 0.015 divided by 30 (days in a month) x number of days late = Late Interest.

Line 12. Use Tax Rate (sec. 77.53, Wis. Stats.) – From table 1 at right, print the name of the Wisconsin county where the tobacco product is stored (generally where received). Convert the corresponding use tax percentage to a decimal for example 5.5% is 0.055, and enter on line 12.

Line 14. Interest on Use Tax – For individuals, if tax is not paid by April 15th of the year following the year of purchases, the amount entered on line 13 is subject to interest at the rate of 1.5% per month from the due date to the date the return is filed. Calculate and enter any interest due on line 14: Line 13 x 0.015 divided by 30 (days in a month) x number of days late = Late Interest.

Line 15. Late Filing Fee on Use Tax – Returns filed after the due date are subject to a \$20 late filing fee. Enter the \$20 late filing on line 15 if applicable.

Line 17. Total Tobacco Products, Moist Snuff, Cigar and Use Taxes Due – Add lines 9, 10, and 16. Make check or money order payable to the Wisconsin Department of Revenue.

Sign and Date Your Return – Sign and date your completed return. Send your return and payment to the mailing address below.

For assistance contact us at:

Mailing Address

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

Phone: (608) 266-6701

Fax: (608) 261-7049

Email: DORExciseTaxpayerAssistance@wisconsin.gov

Table 1 – Use Tax by County

The following table lists the use tax rates by county. These rates include: state, county, and baseball and football stadium use tax rates if applicable. This tax is due on tobacco products that are stored, used, or consumed in Wisconsin which were purchased from a seller who is not required to collect the 5% Wisconsin, 0.5% County, 0.1% baseball stadium, or 0.5% football stadium sales or use tax.

County Name (Code)	Tax Rate	County Name (Code)	Tax Rate
Adams (1)	5.5%	Marathon (37)	5.5%
Ashland (2)	5.5%	Marinette (38)	5.5%
Barron (3)	5.5%	Marquette (39)	5.5%
Bayfield (4)	5.5%	Menominee (72)	5.0%
Brown (5) (eff. 1-1-18)	5.5%	Milwaukee (40)	5.6%
Buffalo (6)	5.5%	Monroe (41)	5.5%
Burnett (7)	5.5%	Oconto (42)	5.5%
Calumet (8) (eff. 4-1-18)	5.5%	Oneida (43)	5.5%
Chippewa (9)	5.5%	Outagamie (44)	5.0%
Clark (10)	5.5%	Ozaukee (45)	5.6%
Columbia (11)	5.5%	Pepin (46)	5.5%
Crawford (12)	5.5%	Pierce (47)	5.5%
Dane (13)	5.5%	Polk (48)	5.5%
Dodge (14)	5.5%	Portage (49)	5.5%
Door (15)	5.5%	Price (50)	5.5%
Douglas (16)	5.5%	Racine (51)	5.1%
Dunn (17)	5.5%	Richland (52)	5.5%
Eau Claire (18)	5.5%	Rock (53)	5.5%
Florence (19)	5.5%	Rusk (54)	5.5%
Fond du Lac (20)	5.5%	St. Croix (55)	5.5%
Forest (21)	5.5%	Sauk (56)	5.5%
Grant (22)	5.5%	Sawyer (57)	5.5%
Green (23)	5.5%	Shawano (58)	5.5%
Green Lake (24)	5.5%	Sheboygan (59) (eff. 1-1-17)	5.5%
Iowa (25)	5.5%	Taylor (60)	5.5%
Iron (26)	5.5%	Trempealeau (61)	5.5%
Jackson (27)	5.5%	Vernon (62)	5.5%
Jefferson (28)	5.5%	Vilas (63)	5.5%
Juneau (29)	5.5%	Walworth (64)	5.5%
Kenosha (30)	5.5%	Washburn (65)	5.5%
Kewaunee (31) (eff. 4-1-17)	5.5%	Washington (66)	5.6%
La Crosse (32)	5.5%	Waukesha (67)	5.1%
Lafayette (33)	5.5%	Waupaca (68)	5.5%
Langlade (34)	5.5%	Waushara (69)	5.5%
Lincoln (35)	5.5%	Winnebago (70)	5.0%
Manitowoc (36)	5.0%	Wood (71)	5.5%