

Wisconsin Distributor's Tobacco Products Tax Return – Out-of-State Permittees

Read the instructions on the reverse side before completing this return.

Wisconsin Permit Number 	
Legal Name	Month and Year (MM YYYY)
DBA	Federal Employer ID Number
Address	PERMIT CANCELLATION <input type="checkbox"/> Cancel my permit effective
City, State, Zip	_____ (MM DD YYYY)

Mail your return with payment to:
Wis. Department of Revenue
Box 93640
Milwaukee WI 53293-0640

Questions or need more forms?
Call (608) 266-8970
E-mail: excise@revenue.wi.gov
Website: www.revenue.wi.gov

Check if there was a change to:

- Name Address Business entity (FEIN)

SECTION 1 – All Tobacco Products Tax (excluding moist snuff and cigars)	
1 Total taxable sales at manufacturers list price (Form TT-107, line 21)	1 _____
2 Tobacco products tax rate	2 <u>50%</u>
3 Tobacco products tax amount due / (refund) (multiply line 1 by line 2)	3 _____
SECTION 2 – Moist Snuff Tax	
4 Total weight in ounces of taxable moist snuff sales (Form TT-107M, line 22)	4 _____
5 Moist snuff tax rate per ounce	5 <u>\$ 1.31</u>
6 Moist snuff tax (multiply line 4 by line 5)	6 _____
SECTION 3 – Cigar Tax	
7 Total tax on cigars sales amount due / (refund) (Form TT-107C, line 20)	7 _____
SECTION 4 – Tax Reconciliation	
8 Total tobacco products, moist snuff, and cigar tax due / (refund) (add lines 3, 6, and 7)	8 _____
9 Less tobacco products bad debt deduction (Form TT-117, column G, line 13)	9 _____
10 Add tobacco products bad debt repayment (attach schedule and explanation)	10 _____
11 TOTAL AMOUNT DUE / (REFUND DUE) (line 8 minus line 9 plus line 10)	11 _____

Check box if paying by electronic funds transfer (EFT)

DECLARATION I declare under penalties of law that I have examined this return and all attachments and to the best of my knowledge and belief, it is true, correct and complete.

Signature of permittee (or authorized agent)	Preparer's name (print or type)	Preparer's phone number	Date

INSTRUCTIONS

WHO MUST FILE THIS RETURN

All out-of-state Wisconsin tobacco products distributors must complete this return each month and file it with the department. A return must be filed even if you do not have any transactions during a month. In this instance, simply indicate "no transactions" on your return and send it to the department.

WISCONSIN TOBACCO PRODUCTS TAX RATE

The tobacco products tax rate is 50% of the manufacturer's established list price prior to any reductions for volume or other discounts on all tobacco products except moist snuff and includes a cigar maximum tax of \$0.50 per cigar. The tobacco products tax is not imposed on nontobacco items (for example, papers, pipes or lighters) or cigarettes. Moist snuff is taxed at the rate of \$1.31 per ounce. The tobacco tax on cigars is the lower of either:

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.

DUE DATE

Your return is due 15 days after the close of the month. To be timely filed, a return must be postmarked by a United States Post Office on or before its due date and received by the department within 5 days of the due date.

LATE-FILED RETURNS

Returns which are not timely filed are subject to the following statutory charges:

1. A mandatory \$10 late-filing fee.
2. Interest on the tax due at the rate of 1.5% per month calculated from the due date of the return until date of payment.
3. A penalty of 5% of the tax due for each month the tax is unpaid (not exceeding 25% of the tax due).

RECORD KEEPING

You must keep a complete copy of your return and all records used in preparing the return for at least 4 years. Keep them at the permit location 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 (608) 266-8970
Madison WI 53713

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-105). 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

NAME/ADDRESS/OWNERSHIP CHANGES

Immediately notify the department in writing when your business undergoes any change to its name, address or ownership.

PERMIT CANCELLATION

If you discontinued or sold your business during the month, complete the Permit Cancellation box and note the effective date of cancellation. If you sold your business, please provide the name and address of the purchaser. You must file a return for the month during which you go out of business and report tobacco products transactions until you cease sales/shipments into Wisconsin.

Permits are not transferable and must be returned to the department for cancellation. Attach your permit to your final return.

LINE INSTRUCTIONS

Line 1 Enter the grand total from Form TT-107, line 21.

Line 4 Enter the grand total from Form TT-107M, line 22.

Line 7 Enter the grand total from Form TT-107C, line 20.

Line 9 Enter the total value from Form TT-117, column G, line 13, that you wrote off as a bad debt deduction for tobacco products tax during the month.

Line 10 Enter the total value of all tobacco products tax attributable to prior bad debt deductions claimed on which you received repayment during the month. Attach a written explanation and copies of the corresponding Form TT-117(s) where the affected claim(s) was previously deducted.

INVOICE INFORMATION

Invoices of tax-paid tobacco products must show the tobacco products tax as a separate item or have the statement "Wisconsin Tobacco Products Tax-Included Sale."

MAILING COMPLETED RETURN

Sign and date your return. Mail it along with supporting schedules and your payment (if paying by check) to the Wisconsin Department of Revenue by its due date. Send your return to the address appearing in the upper right corner on the front of this form.

Distributors with an annual tobacco products tax liability of \$40,000 or more are required to pay by electronic funds transfer (EFT). Call (608) 264-9918 for information about paying taxes by EFT.