

# TT-105S Instructions – Wisconsin Combined Tobacco and Vapor Products Use Taxes Return

## General Instructions

### Who Must File This Return

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

### Definitions

*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.

*Vapor products* means a noncombustible product that produces vapor or aerosol for inhalation from the application of a heating element, regardless of whether the liquid or substance contains nicotine.

### 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 return can be filed by mailing a completed Form TT-104S with corresponding schedule(s) to the mailing address below. Fill-in forms are located at: <https://www.revenue.wi.gov/Pages/Form/CigTobVapeForms.aspx>.

## Instructions for TT-104S

**IMPORTANT: Complete Schedules TT-106S through TT-109S  
(as applicable) before completing Form TT-104S.**

### Section 1 – Excise Tax – Computation of Cigar, Moist Snuff, Tobacco and Vapor Products Taxes

**Line 6. Interest on Tobacco and Vapor Products Tax** – If tobacco and vapor 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 5. Interest is calculated from the due date to the date the tax is paid. If applicable, calculate and enter interest due on line 6:  $\text{Line 5} \times 0.015 \text{ divided by } 30 \text{ (days in a month)} \times \text{number of days late} = \text{Late Interest}$ .

### Section 2 – Sales/Use Tax – Computation of Tobacco and Vapor Products Use Tax

**Line 13. 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 12 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 13:  $\text{Line 12} \times 0.015 \text{ divided by } 30 \text{ (days in a month)} \times \text{number of days late} = \text{Late Interest}$ .

**Line 14. 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 14 if applicable.

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

## Instructions for Schedules TT-106S Through TT-109S

### **Schedule List**

- Schedule TT-106S: Tobacco Products (excluding moist snuff, cigars, and vapor products)
- Schedule TT-107S: Moist Snuff
- Schedule TT-108S: Cigars
- Schedule TT-109S: Vapor Products

### **Section 1 – Schedules of Untaxed Purchases**

**Invoice, Seller's Information, and Brands Purchased** – List all tobacco and vapor product purchases upon which the Wisconsin excise tax was not paid.

**Invoice Purchase Price** – Total purchase price of untaxed product purchased. If sales tax was paid to the seller on the listed purchase, check the box to the right of the columns. (When calculating amount subject to use tax in Section 2, the purchase price for lines indicating sales tax was paid will be subtracted from the total purchase.)

**Schedule TT-108S: Purchases of Untaxed Cigars** – The tax rate for cigars is the lesser of 71% of purchase price or \$0.50 per cigar. Therefore, there are two schedules in Section 1 depending on purchase price of single cigars.

- **Section 1A:** Quantity of Single Cigars Purchased for More Than \$0.70/each – For single cigars purchased untaxed that cost more than \$0.70 each, enter the purchase price in Column A and the quantity of cigars in Column B.
- **Section 1B:** All Other Untaxed Cigars Purchased – List all other untaxed purchases of cigars.

### **Section 2 – Sales/Use Tax – Computation of Tobacco and Vapor Products Use Taxes**

**Line 5. Purchase price of products upon which sales tax was paid to seller** – Add up purchase price of line items from Section 1 for which sales tax was paid to the seller, and enter the amount on line 5.

**Line 7. Use Tax Rate (sec. 77.53, Wis. Stats.)** – Using the County Sales Tax Rate Chart on the Department's website at <https://www.revenue.wi.gov/Pages/FAQS/pcs-taxrates.aspx#txrate11>, print the name of the Wisconsin county where the tobacco or vapor product is stored (generally where received). Convert corresponding use tax percentage to a decimal for example 5.5% is 0.055, and enter on line 7.

### **For assistance contact us at:**

Mailing Address Excise Tax Unit MS 5-107  
WI Department of Revenue  
PO Box 8900  
Madison WI 53708-8900

Phone: (608) 266-6701      Fax: (608) 261-7049

Email: [DORExciseTaxpayerAssistance@wisconsin.gov](mailto:DORExciseTaxpayerAssistance@wisconsin.gov)