

SCHEDULE 1 – Cigar Taxable Sales

(Attach this schedule to Form TT-105)

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

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

Enter the lesser amount 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 of \$0.50 (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-107C								
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20	Total Tax on Cigars – Add lines 1 through 19. Enter the grand total from the last page to Form TT-105, line 7								

INSTRUCTIONS

WHO MUST COMPLETE THIS SCHEDULE

All tobacco products distributors located outside of Wisconsin must complete this schedule and attach it to their monthly Wisconsin tobacco products tax return (Form TT-105) when reporting sales for cigars that have been shipped or transported by them to customers located in Wisconsin.

RECORD KEEPING

You must keep a complete copy of your return, including this schedule, and all records used in preparing the return for at least four years. 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-107C). 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 also:

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 cigar tax due 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.
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. Provide a subtotal for each page and a grand total for all pages.

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 city of the person or firm you shipped to, the cigars shipped, the 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 the credit memos issued to your customers.

Line 20 Add the amounts you entered in the Column E for cigars for lines 1 through 19, and enter the total on line 20. Enter the grand total cigar tax due that you shipped to Wisconsin customers on your monthly return, Form TT-105, line 7.

Caution: The department requires that distributors have proof of all cigar transactions. Credit will not be allowed when the required paperwork is not retained in your records. This includes invoices, delivery tickets signed by the recipient, and/or shipping documents, including bills of lading or freight bills signed by the carrier.