



SCHEDULE 1 – Tobacco Products Taxable Sales (not including cigars and moist snuff)

(Attach this schedule to Form TT-105)

Legal Name	Federal Employer ID No.	Permit Number	Month/Year (MM YYYY)
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Enter all tobacco products sold to persons in Wisconsin who do **not** hold a tobacco products distributor permit (TPD) with our department. Include all samples, “free” products and promotional products. Do not include nontobacco items (e.g., papers, pipes, lighters), cigarettes, cigars or moist snuff.

*Manufacturer’s List Price is the manufacturer’s established list price to distributors, prior to any reductions for volume or discount.

ROLL-YOUR-OWN (RYO) TOBACCO PRODUCTS (See reverse side for definition of “roll-your-own”)

Line No.	Invoice		Sold To		Invoice Tobacco Products Total (including RYO) at *Manufacturer’s List Price	Column A	Column B	Column C
	Number	Date	Name	Address / City		Manufacturer	Brand Name	Total Ounces (per brand)
1	Balance from prior page of Form TT-107 ▶					Balance from prior page of Form TT-107 ▶		
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20								
21	Total – Add lines 1 through 20. Enter grand total on Form TT-105, line 1 . . ▶					Roll-Your-Own Tobacco Total ▶		

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 tobacco products 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 this 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-107). 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 tobacco products 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 taxable tobacco products (not including cigars, reported on Form TT-107C, or moist snuff, reported on Form TT-107M), including "roll-your-own" you sold, on line 21 and the separate (MSA) reporting total of all "roll-your-own" tobacco products you sold, in total ounces, on line 21 Column C.

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.

Columns A, B and C – "Roll-Your-Own" (RYO) Tobacco Products

For the purpose of Wisconsin's Tobacco Master Settlement Agreement Law (MSA), "roll-your-own" tobacco is tobacco that, because of its appearance, type, packaging or labeling, is suitable for use and likely to be offered to, or purchased by, consumers as tobacco for making cigarettes. Invoices containing "roll-your-own" tobacco products require additional reporting on those products. For each applicable invoice, enter the manufacturer's name, each brand name of "roll-your-own" tobacco, and the total ounces shipped by you or returned to you, per brand. Submit in duplicate all pages with Columns A, B and C completed.

LINE INSTRUCTIONS

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

Lines 2-20 Enter the invoice number and date; the name and address of the person or firm you shipped to; and the tobacco products (not including cigars, reported on Form TT-107C, or moist snuff, reported on Form TT-107M), including "roll-your-own" tobacco, shipped at Manufacturer's List Price. Manufacturer's List Price is the manufacturer's established list price to distributors, prior to reductions for volume or discount.

If your customers return any tobacco products to you that they previously purchased, enter those returns as negative sales and retain the credit memos issued to your customers.

Line 21 Add the amounts you entered in the column for Tobacco Products (including RYO) and also column C, lines 1 through 20 and enter the totals on line 21. Enter the grand total tobacco products (including RYO) that you shipped to Wisconsin customers on your monthly return, Form TT-105, line 1.

Caution: The department requires that distributors have proof of all tobacco product 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.