

CT-111 INSTRUCTIONS – CIGARETTE WAREHOUSE REPORT

WHO MUST FILE

All cigarette warehouse permittees located in Wisconsin who store unstamped cigarettes must file this report each month with the department.

DUE DATE

This report is due 15 days after the close of the month. To be timely filed, this report must be received by the due date.

FILING METHOD

Form CT-111 must be filed electronically through My Tax Account (MTA) at <http://tap.revenue.wi.gov/mta> or by a department approved XML schema.

HOW TO COMPLETE THIS REPORT

Line 1 Name of Cigarette Manufacturer. Identify all cigarette manufacturers unstamped cigarettes stored by the company. If unstamped cigarettes are stored for more than three cigarette manufacturers, attach an additional schedule providing the same information as requested on lines 2 through 8 on Form CT-111. The "Total" column on Form CT-111 must reflect activity for all of the cigarette manufacturers covered by this report.

Line 2 Beginning Inventory. Enter the inventory shown on Line 7 of the preceding month's Form CT-111 for each column.

Line 3 Receipts. Enter the total number of single cigarettes received during the month from the various cigarette manufacturers. It is not necessary to submit schedules detailing receipts. However, it is required to maintain records of receipts at the warehouse for examination by department personnel.

Line 5 Shipments. Enter the total number of single cigarettes, by manufacturer, shipped during the month to cigarette distributors, military installations, and veteran hospitals. It is not necessary to submit schedules detailing shipments. However, records of shipments must be kept at the warehouse for review by department personnel.

Line 7 Ending Physical Inventory. At the end of each month, a physical inventory must be taken of the unstamped cigarettes in the warehouse. Enter the total number of unstamped cigarettes on hand per manufacturer based on the physical inventory on line 7.

Line 8 Inventory Discrepancies. If the number of cigarettes entered on Lines 6 and 7 are not equal, there is an inventory discrepancy. To compute the

amount of the discrepancy, subtract Line 7 from Line 6 in each column and enter the difference on Line 8. When Line 7 exceeds Line 6, use a negative sign in front of the amount on Line 8.

RECORDS

Keep a complete copy of this report and all records pertaining to the business for a minimum of four years. The report must be kept at the permit location in a place and manner easily accessible for review by department representatives.

PERMIT UPDATES

Notify the department in writing immediately when the business undergoes any change to its name, address, or ownership.

If the business is sold or discontinued during the month, and you would like to cancel your permit, check the box indicating that the cigarette permit should be cancelled and note the effective date of cancellation. If the business was sold, please provide the name and address of the purchaser.

Permits are not transferable and must be returned to the mailing address below for cancellation. You must file a return for the month you cease operations reporting all transactions through that date.

ASSISTANCE

You can access the department's website 24 hours a day, 7 days a week at revenue.wi.gov. From this website, you can:

- Access My Tax Account (MTA)
- Complete electronic fill-in forms
- Download forms, schedules, instructions, and publications
- View answers to commonly asked questions

Email us for assistance

Physical Location

2135 Rimrock Road
Madison WI 53713

Mailing Address

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

Phone: (608) 266-6701

Fax: (608) 261-7049

Email: DORExciseTaxpayerAssistance@wisconsin.gov

CT-111: CIGARETTE WAREHOUSE REPORT

Legal Name		
Business Name (DBA)		
Permit/Business Address		
City	State	Zip Code

REPORT OF UNSTAMPED CIGARETTES IN WISCONSIN WAREHOUSE				
Total Single Cigarettes				
1	Name of Manufacturer			TOTAL
2	Beginning Inventory (Line 7 of the preceding month)			
3	Receivals			
4	TOTAL (Add Lines 2 and 3)			
5	Shipments			
6	Balance to Be Accounted for (Subtract Line 5 from Line 4)			
7	End of Month Physical Inventory			
8	Inventory Discrepancies Overage - When Line 7 exceeds Line 6 use negative sign in front of the amount on Line 8. Shortage - When Line 6 exceeds Line 7.			

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 (please print or type)	Preparer's Phone Number ()	Date
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