

CT-121S: Wisconsin Combined Cigarette and Use Tax Return

Please print or type.

Read instructions before completing.

1. Name of Individual, Partnership, or Corporation			2. Federal Employer Identification Number (FEIN)	
3. Mailing Address – Street or PO Box			4. Social Security Number (SSN)	
5. City	6. State	7. Zip	8. Wisconsin County	
9. Type of Organization (check one) Indicate Date Incorporated _____				
<input type="checkbox"/> Individual <input type="checkbox"/> Wisconsin Corporation <input type="checkbox"/> Other: Describe Below: _____				
<input type="checkbox"/> Partnership <input type="checkbox"/> Out-of-state Corporation _____				

SECTION A – Schedule of Cigarette Purchases

(1) Name and Address of Seller From Whom Purchased	(2) Date Purchased	(3) # of Cartons Purchased	(4) Brands Purchased	(5) Invoice Purchase Price
If additional space is needed, attach additional sheets. Total →				\$

SECTION B – Computation of Cigarette and Use Taxes

1. Total number of cartons purchased (Section A, col. (3) total)	1		
2. Tax rate per carton	2	X \$25.20	
3. Wisconsin cigarette tax (multiply line 1 by line 2)	3	\$	
4. Tax interest (see instructions)	4	\$	
5. Total Wisconsin cigarette tax and interest (add lines 3 and 4)	5		\$
6. Total purchase price (Section A, col. (5) total)	6	\$	
7. Use tax rate (see instructions)	7	\$	X _____
8. State, county, and city use tax (multiply line 6 by line 7)	8	\$	
9. Use tax interest (see instructions)	9	\$	
10. Use tax late filing fee (see instructions)	10	\$	
11. Total use tax, interest and late filing fee (add lines 8, 9, and 10)	11		\$
12. Total Amount Due (add lines 5 and 11) PAY WITH RETURN →	12		\$

I declare under penalties of law that the above information is true, correct and complete to the best of my knowledge and belief.

Your Signature	Date	Your Telephone Number () - _____
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CT-121S Instructions – Wisconsin Combined Cigarette and Use Tax Return

Due Date

Report due on or before 15 days from the date cigarettes were acquired for use in Wisconsin without paying Wisconsin cigarette tax.

Filing Method

This form can be filed by mailing a completed form to the mailing address below. A fill-in form is located at <https://www.revenue.wi.gov/dorforms/ct-121sf.pdf>.

SECTION A – Schedule of Cigarette Purchases

List all cigarette purchases where the Wisconsin cigarette tax was not paid. Wisconsin cigarette tax paid is evidenced by the Wisconsin tax stamp affixed to each pack of cigarettes sold by licensed Wisconsin retailers and permitted wholesalers. Unstamped cigarettes, *including cigarettes with another state's stamp affixed*, are subject to the Wisconsin cigarette tax under sec. 139.33, Wis. Stats. On the totals line, enter the totals for columns (2) and (5) from Section A and any additional sheets included with this return.

SECTION B – Computation of Cigarette and Use Taxes

Line 1. Number of Cartons Purchased – Enter the total number of cartons purchased where the Wisconsin cigarette tax was not paid, Section A, column (3) total.

Line 4. Cigarette Tax Late Filing Interest – If tax is not paid by the due date, interest is due at the rate of 1.5% per month on the tax shown on Line 3 from the due date to the date the tax is paid. Calculate and enter the late filing interest on Line 4.

Line 3 x 0.015 divided by 30 (days in a month) multiplied by number of days late = Late Interest

Line 7. Use Tax Rate – Determine the sales and use tax rate applicable to the county or city where the cigarettes were stored, used, or consumed in Wisconsin. Sales and use tax rates are found in this [table](#). Convert the corresponding use tax percentage to a decimal, for example 5.5% is 0.055, and enter on line 7.

Line 9. Use Tax Late Filing Interest – For individuals, if tax is not paid by April 15th, interest is due at the rate of 1.5% per month on the tax on Line 8 from the due date of the return to the date the tax is paid. Calculate and enter the interest due on Line 9.

Line 10 x 0.015 divided by 30 (days in a month) multiplied by number of days late = Late Interest.

Line 10. Use Tax Late Filing Fee – Returns filed after the due date are subject to a \$20 late filing fee (for individuals, the due date is April 15th). Enter the late filing fee if due on Line 10.

Line 12. Total Amount Due – Enter total of lines 5 and 11. Pay this amount. Make check or money order payable to the Wisconsin Department of Revenue.

Sign and Date Your Return – Sign and date the return.

Payment – make check payable to Wisconsin Department of Revenue.

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 common questions
- Email us for assistance

Physical Address

2135 Rimrock Road
Madison WI 53713

Mailing Address

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

Phone: (608) 266-6701

Fax: (608) 261-7049

Email: DORExcise@wisconsin.gov