

TT-100: Instructions

WHO MUST FILE THIS RETURN

All Wisconsin tobacco/vapor products distributors must complete and file this return, and applicable schedules, each month. A return must be filed even if there are no transactions during that month. In this instance, enter zero "0" on your return.

DUE DATE

Returns are due 15 days after the close of the month. To be timely filed, a return must be received by the due date. Returns which are not timely filed are subject to:

1. A mandatory \$10 late-filing fee.
2. A penalty of 5% of the tax due for each month the tax is unpaid (not exceeding 25% of the tax due).

FILING METHOD

This return must be filed electronically through My Tax Account (MTA) or by a department approved XML schema.

TAX RATES

■ **Tobacco Products:** The tobacco products tax rate is 71% of the manufacturer's established list price prior to any reductions for volume or other discounts on all tobacco products except moist snuff and cigars. The tax on tobacco products imported from another country is 71% of the amount obtained by adding the manufacturer's list price to the federal tax, duties and transportation costs to the United States on all tobacco products except moist snuff and cigars. The tobacco products tax is not imposed on nontobacco items (for example, paper, pipes or lighters) or cigarettes.

■ **Moist Snuff:** The moist snuff rate is 100% of the manufacturer's established list price prior to any reductions for volume or other discounts.

■ **Cigars:** The tobacco tax on cigars is the lower of either:

1. 71% of the manufacturer's established list price to distributors (prior to any reduction of volume or discount); or
2. \$0.50 per single cigar.

■ **Vapor Products:** The vapor products tax rate is \$0.05 per milliliter on the volume of liquid or other substance as listed by the manufacturer and at a proportionate rate for any other quantity or fractional part thereof.

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 tobacco products 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.

LINE INSTRUCTIONS

Complete all applicable supporting schedules first.

Line 1 This field auto-populates data from Schedule TT-101.

Line 2 This field auto-populates data from Schedule TT-101

Line 3 For in-state distributors this field auto-populates data from Schedule TT-101. For out-of-state distributors leave this field blank.

Line 7 This field auto-populates data from Schedule TT-101.

Line 8 This field auto-populates data from Schedule TT-101.

Line 9 For in-state distributors this field auto-populates data from Schedule TT-101. For out-of-state distributors leave this field blank.

Line 11 This field auto-populates the lower of 71% of manufacturer's established list price or \$0.50 per cigar from Schedule TT-101.

Line 12 This field auto-populates from Schedule TT-101.

Line 13 For in-state distributors this field auto-populates data from Schedule TT-101. For out-of-state distributors leave this field blank.

Line 15 This field auto-populates data from Schedule TT-101.

Line 16 This field auto-populates data from Schedule TT-101.

Line 17 This field auto-populates data from Schedule TT-101.

Line 22 This field auto-populates data from Schedule TT-117.

Line 23 **Manually** enter the total of all tobacco and vapor products tax attributable to prior bad debt deductions claimed for which you received repayment during the month. Attach a written explanation and copies of the corresponding Schedule TT-117(s) where the affected claim(s) was previously deducted.

PAYMENT

Make checks payable to Wisconsin Department of Revenue.

Distributors with annual tobacco/vapor products tax liabilities of \$1,000 or more are required to pay by Electronic Funds Transfer (EFT). Call (608) 264-9918 for information about paying taxes by EFT.

RECORDS

Keep a complete copy of your return and all records used in preparing the return for a minimum of 5 years (sec. 995.12(4), Wis. Stats.). The records must be kept at the permit location in a place and manner easily accessible for review by department representatives.

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

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

Email: DORExciseTaxpayerAssistance@wisconsin.gov

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

TT-100: Wisconsin Distributor's Tobacco and Vapor Products Tax Return

Section 1 ALL TOBACCO PRODUCTS TAX (excluding moist snuff, cigars, and vapor products)

1 Total untaxed tobacco products purchased / sold (<i>see instructions</i>)	1	.00
2 Credit for exempt organizations / returned merchandise / short shipments	2	.00
3 Sales to other states	3	.00
4 Net untaxed tobacco products purchase / sold	4	.00
5 Tobacco products tax rate	5	71%
6 Tobacco products tax	6	.00

Section 2 MOIST SNUFF TAX

7 Total untaxed moist snuff purchased / sold (<i>see instructions</i>)	7	.00
8 Credit for exempt organizations / returned merchandise / short shipments	8	.00
9 Sales to other states	9	.00
10 Moist snuff tax	10	.00

Section 3 CIGAR TAX

11 Tax on cigars purchased / sold (<i>see instructions</i>)	11	.00
12 Tax credit for exempt organizations / returned merchandise / short shipments	12	.00
13 Sales to other states	13	.00
14 Net cigar tax	14	.00

Section 4 VAPOR PRODUCTS TAX

15 Total volume (in milliliters) of untaxed vapor products purchased / sold (<i>see instructions</i>) . . .	15	
16 Credit for exempt organizations / returned merchandise / short shipments	16	
17 Sales to other states	17	
18 Net untaxed vapor products milliliters purchased (line 15 minus lines 16 and 17)	18	
19 Vapor products tax rate per milliliter	19	\$0.05
20 Vapor products tax (multiply line 18 by line 19)	20	.00

Section 5 TAX RECONCILIATION

21 Total tobacco products, moist snuff, cigar, and vapor products tax due / refund Refund is identified as a negative number	21	.00
22 Less bad debt tobacco/vapor products tax deduction	22	.00
23 Manually enter bad debt tobacco/vapor products tax repayment (attach schedule and explanation)	23	.00
24 TOTAL AMOUNT DUE (If line 21 less line 22 plus line 23 is greater than zero)	24	.00
25 TOTAL REFUND CLAIMED (If line 21 less line 22 plus line 23 is less than zero)	25	.00

Section 6 MASTER SETTLEMENT AGREEMENT REPORTING

26 Do you have any Master Settlement Agreement (MSA) reporting requirements for Non-Participating Manufacturers' products for this period? 26 Yes No
If yes, complete Form TT-101.

→ Enter your new MSA email address if your required MSA email address has changed →

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.

Preparer's Name (<i>please print or type</i>)	Signature of Permittee (or authorized agent)	
Email Address	Preparer's Phone Number ()	Date