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

Please print or type.						Read instru	ctions	s before completing		
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. Wis	consin County				
·										
9. Type of Organization (check one)	icate Date In	corporate	ed							
Individual Wisconsin Corporation			Other: Desc	cribe Below:						
Partnership Out-of-state Corporation										
SECTION A – Schedule of Cigarette Purchase	s									
(1) Name and Address of Seller From Whom Purchased	(2) Date (3) # of Ca Purchased Purchas				(4) Brands Purchased		(5) Invoice Purchase Price			
Trom whom I dronased	T uit	nasca	1 dicitase	,u		i dicilasca		T drenase i fice		
If additional space is needed, attach additional shee	ets. To	tal →						\$		
								-		
SECTION B - Computation of Cigarette and U	se Taxes	<b>;</b>								
Total number of cartons purchased (Section A ,c.	ol. (3) tota	l)		1						
2. Tax rate per carton						\$25.20				
3. Wisconsin cigarette tax (multiply line 1 by line 2)		3	\$							
4. Tax interest (see instructions)		4	\$							
Total Wisconsin cigarette tax and interest (add lines 3 and 4)							\$			
6. Total purchase price (Section A, col. (5) total)										
7. Use tax rate (see Instructions, Table 1) County						x				
8. State, county and stadium use tax (multiply line 6 by line 7)										
9. Use tax interest (see instructions)							-			
10. Use tax late filing fee(see instructions)							-			
11. Total use tax, interest and late filing fee (add lines 8, 9, and 10)							\$			
12. <b>Total Amount Due</b> (add lines 5 and 11) PAY WITH RETURN →							\$			
Total 7 miles in Ball (add miles o and m)	/ \			12			L*			
			, .					,		
I declare under penalties of law that the above information Signature	tion is true		ct and comp	lete t	to the be					
Tour Signature		Date				Your Telepho	ле Ми	ımber		
						( )				

CT-121S (R. 1-18) Wisconsin Department of Revenue

# 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 – From Table 1 at right, print the name of the Wisconsin county where the cigarettes are stored (generally where received). Convert the corresponding use tax percentage to a decimal, for example 5.5% is 0.055, and enter on line 7. Use tax imposed under sec. 77.53, Wis. Stats.

**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  $\times$  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

<u>Physical Address</u>
2135 Rimrock Road

<u>Mailing Address</u>
Excise Tax Unit

Madison WI 53713 WI Department of Revenue

PO Box 8900

Madison WI 53708-8900

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

Email: DORExciseTaxpayerAssistance@wisconsin.gov

#### Table 1 – Use Tax by County

The following table lists (by county), the state, county, and baseball stadium use tax rates on cigarettes that are stored, used, or consumed in Wisconsin and purchased from a seller who is not required to collect the 5% Wisconsin, 0.5% county, or 0.1% baseball stadium sales or use tax.

(Code)         Rate         (Code)         Rate           Adams (1)         5.5%         Marathon (37)         5.5%           Ashland (2)         5.5%         Marinette (38)         5.5%           Barron (3)         5.5%         Marinette (38)         5.5%           Bayfield (4)         5.5%         Marquette (39)         5.5%           Brown (5) (eff. 1-1-18)         5.5%         Menominee (72)         5.0%           Buffalo (6)         5.5%         Monroe (41)         5.6%           Buffalo (6)         5.5%         Monroe (41)         5.5%           Calumet (8) (eff. 4-1-8)         5.5%         Oconto (42)         5.5%           Calumet (8) (eff. 4-1-18)         5.5%         Oneida (43)         5.5%           Chippewa (9)         5.5%         Outagamie (44)         5.0%           Clark (10)         5.5%         Outagamie (44)         5.0%           Columbia (11)         5.5%         Poin (46)         5.5%           Crawford (12)         5.5%         Pepin (46)         5.5%           Crawford (12)         5.5%         Portage (47)         5.5%           Door (15)         5.5%         Portage (49)         5.5%           Door (15)         5.5%	County Name	Tax	County Name	Tax
Ashland (2)         5.5%         Marinette (38)         5.5%           Barron (3)         5.5%         Marquette (39)         5.5%           Bayfield (4)         5.5%         Menominee (72)         5.0%           Brown (5) (eff. 1-1-18)         5.5%         Miwaukee (40)         5.6%           Buffalo (6)         5.5%         Monroe (41)         5.5%           Burnett (7)         5.5%         Oconto (42)         5.5%           Calumet (8) (eff. 4-1-18)         5.5%         Oneida (43)         5.5%           Chippewa (9)         5.5%         Outagamie (44)         5.0%           Chippewa (9)         5.5%         Outagamie (44)         5.0%           Columbia (11)         5.5%         Ozaukee (45)         5.6%           Columbia (11)         5.5%         Pepin (46)         5.5%           Crawford (12)         5.5%         Pepin (46)         5.5%           Doug (13)         5.5%         Pepin (46)         5.5%           Doug (13)         5.5%         Polk (48)         5.5%           Doug (14)         5.5%         Portage (49)         5.5%           Douglas (16)         5.5%         Racine (51)         5.1%           Dun (17)         5.5%	(Code)	Rate		Rate
Barron (3)         5.5%         Marquette (39)         5.5%           Bayfield (4)         5.5%         Menominee (72)         5.0%           Brown (5) (eff. 1-1-18)         5.5%         Milwaukee (40)         5.6%           Burnett (7)         5.5%         Monroe (41)         5.5%           Burnett (8) (eff. 4-1-18)         5.5%         Oconto (42)         5.5%           Calumet (8) (eff. 4-1-18)         5.5%         Oneida (43)         5.5%           Chippewa (9)         5.5%         Outagamie (44)         5.0%           Clark (10)         5.5%         Ozaukee (45)         5.6%           Columbia (11)         5.5%         Pepin (46)         5.5%           Crawford (12)         5.5%         Pepin (46)         5.5%           Dane (13)         5.5%         Pepin (46)         5.5%           Dane (13)         5.5%         Polk (48)         5.5%           Door (15)         5.5%         Portage (49)         5.5%           Door (15)         5.5%         Price (50)         5.5%           Dun (17)         5.5%         Racine (51)         5.1%           Eau Claire (18)         5.5%         Rock (53)         5.5%           Forest (21)         5.5%	Adams (1)	5.5%	Marathon (37)	5.5%
Bayfield (4)         5.5%         Menominee (72)         5.0%           Brown (5) (eff. 1-1-18)         5.5%         Milwaukee (40)         5.6%           Buffalo (6)         5.5%         Monroe (41)         5.5%           Burnett (7)         5.5%         Oconto (42)         5.5%           Calumet (8) (eff. 4-1-18)         5.5%         Oneida (43)         5.5%           Chippewa (9)         5.5%         Outagamie (44)         5.0%           Clark (10)         5.5%         Ozaukee (45)         5.6%           Columbia (11)         5.5%         Pepin (46)         5.5%           Crawford (12)         5.5%         Pepin (46)         5.5%           Crawford (12)         5.5%         Pepin (46)         5.5%           Dane (13)         5.5%         Polk (48)         5.5%           Dodge (14)         5.5%         Polk (48)         5.5%           Douglas (16)         5.5%         Portage (49)         5.5%           Douglas (16)         5.5%         Racine (51)         5.1%           Dunn (17)         5.5%         Rock (53)         5.5%           Florence (19)         5.5%         Rock (53)         5.5%           Forest (21)         5.5%         Sauk	Ashland (2)	5.5%	Marinette (38)	5.5%
Brown (5) (eff. 1-1-18)         5.5%         Millwaukee (40)         5.6%           Buffalo (6)         5.5%         Monroe (41)         5.5%           Burnett (7)         5.5%         Oconto (42)         5.5%           Calumet (8) (eff. 4-1-18)         5.5%         Oneida (43)         5.5%           Chippewa (9)         5.5%         Outagamie (44)         5.0%           Clark (10)         5.5%         Ozaukee (45)         5.6%           Columbia (11)         5.5%         Pepin (46)         5.5%           Crawford (12)         5.5%         Pepin (46)         5.5%           Crawford (12)         5.5%         Pepin (46)         5.5%           Dane (13)         5.5%         Polk (48)         5.5%           Dodge (14)         5.5%         Polk (48)         5.5%           Douglas (16)         5.5%         Portage (49)         5.5%           Doun (17)         5.5%         Racine (51)         5.1%           Dunn (17)         5.5%         Racine (51)         5.1%           Florence (19)         5.5%         Rock (53)         5.5%           Forest (21)         5.5%         Sauk (54)         5.5%           Green (23)         5.5%         Sawyer (57)	Barron (3)	5.5%	Marquette (39)	5.5%
Brown (5) (eff. 1-1-18)         5.5%         Millwaukee (40)         5.6%           Buffalo (6)         5.5%         Monroe (41)         5.5%           Burnett (7)         5.5%         Oconto (42)         5.5%           Calumet (8) (eff. 4-1-18)         5.5%         Oneida (43)         5.5%           Chippewa (9)         5.5%         Outagamie (44)         5.0%           Clark (10)         5.5%         Ozaukee (45)         5.6%           Columbia (11)         5.5%         Pepin (46)         5.5%           Crawford (12)         5.5%         Pepin (46)         5.5%           Crawford (12)         5.5%         Pepin (46)         5.5%           Dane (13)         5.5%         Polk (48)         5.5%           Dodge (14)         5.5%         Polk (48)         5.5%           Douglas (16)         5.5%         Portage (49)         5.5%           Doun (17)         5.5%         Racine (51)         5.1%           Dunn (17)         5.5%         Racine (51)         5.1%           Florence (19)         5.5%         Rock (53)         5.5%           Forest (21)         5.5%         Sauk (54)         5.5%           Green (23)         5.5%         Sawyer (57)	Bayfield (4)	5.5%	Menominee (72)	5.0%
Burnett (7)         5.5%         Oconto (42)         5.5%           Calumet (8) (eff. 4-1-18)         5.5%         Oneida (43)         5.5%           Chippewa (9)         5.5%         Outagamie (44)         5.0%           Clark (10)         5.5%         Ozaukee (45)         5.6%           Columbia (11)         5.5%         Pepin (46)         5.5%           Crawford (12)         5.5%         Pierce (47)         5.5%           Dane (13)         5.5%         Polk (48)         5.5%           Dodge (14)         5.5%         Polk (48)         5.5%           Door (15)         5.5%         Portage (49)         5.5%           Douglas (16)         5.5%         Price (50)         5.5%           Doun (17)         5.5%         Racine (51)         5.1%           Dunn (17)         5.5%         Rock (53)         5.5%           Florence (19)         5.5%         Rock (53)         5.5%           Florence (19)         5.5%         Rusk (54)         5.5%           Forest (21)         5.5%         Sauk (56)         5.5%           Forest (21)         5.5%         Sawyer (57)         5.5%           Green Lake (24)         5.5%         Sheboygan (59) (eff. 1-1-1-	Brown (5) (eff. 1-1-18)	5.5%	Milwaukee (40)	5.6%
Calumet (8) (eff. 4-1-18)         5.5%         Oneida (43)         5.5%           Chippewa (9)         5.5%         Outagamie (44)         5.0%           Clark (10)         5.5%         Ozaukee (45)         5.6%           Columbia (11)         5.5%         Pepin (46)         5.5%           Crawford (12)         5.5%         Pierce (47)         5.5%           Dane (13)         5.5%         Polk (48)         5.5%           Dodge (14)         5.5%         Polk (48)         5.5%           Door (15)         5.5%         Price (50)         5.5%           Douglas (16)         5.5%         Price (50)         5.5%           Dunn (17)         5.5%         Racine (51)         5.1%           Dunn (17)         5.5%         Rock (53)         5.5%           Florence (19)         5.5%         Rock (53)         5.5%           Florence (19)         5.5%         Rusk (54)         5.5%           Forest (21)         5.5%         Sauk (56)         5.5%           Forest (21)         5.5%         Sawyer (57)         5.5%           Green Lake (24)         5.5%         Sheboygan (59) (eff. 1-1-17)         5.5%           Iowa (25)         5.5%         Taylor (60) <td>Buffalo (6)</td> <td>5.5%</td> <td>Monroe (41)</td> <td>5.5%</td>	Buffalo (6)	5.5%	Monroe (41)	5.5%
Chippewa (9)         5.5%         Outagamie (44)         5.0%           Clark (10)         5.5%         Ozaukee (45)         5.6%           Columbia (11)         5.5%         Pepin (46)         5.5%           Crawford (12)         5.5%         Pierce (47)         5.5%           Dane (13)         5.5%         Polk (48)         5.5%           Dodge (14)         5.5%         Portage (49)         5.5%           Door (15)         5.5%         Price (50)         5.5%           Douglas (16)         5.5%         Racine (51)         5.1%           Dunn (17)         5.5%         Richland (52)         5.5%           Eau Claire (18)         5.5%         Rock (53)         5.5%           Florence (19)         5.5%         Rusk (54)         5.5%           Fond du Lac (20)         5.5%         St. Croix (55)         5.5%           Forest (21)         5.5%         Sawyer (57)         5.5%           Green (23)         5.5%         Sawyer (57)         5.5%           Green Lake (24)         5.5%         Sheboygan (59) (eff. 1-1-17)         5.5%           Iron (26)         5.5%         Vernon (62)         5.5%           Jackson (27)         5.5%         Vernon	Burnett (7)	5.5%	Oconto (42)	5.5%
Clark (10)         5.5%         Ozaukee (45)         5.6%           Columbia (11)         5.5%         Pepin (46)         5.5%           Crawford (12)         5.5%         Pierce (47)         5.5%           Dane (13)         5.5%         Polk (48)         5.5%           Dodge (14)         5.5%         Portage (49)         5.5%           Door (15)         5.5%         Price (50)         5.5%           Douglas (16)         5.5%         Racine (51)         5.1%           Dunn (17)         5.5%         Richland (52)         5.5%           Eau Claire (18)         5.5%         Rock (53)         5.5%           Florence (19)         5.5%         Rusk (54)         5.5%           Ford du Lac (20)         5.5%         St. Croix (55)         5.5%           Forest (21)         5.5%         Sauk (56)         5.5%           Green (23)         5.5%         Sauk (56)         5.5%           Green Lake (24)         5.5%         Sheboygan (59) (eff. 1-1-17)         5.5%           Iron (26)         5.5%         Taylor (60)         5.5%           Jackson (27)         5.5%         Vernon (62)         5.5%           Juneau (29)         5.5%         Walworth (64)<	Calumet (8) (eff. 4-1-18)	5.5%	Oneida (43)	5.5%
Columbia (11)         5.5%         Pepin (46)         5.5%           Crawford (12)         5.5%         Pierce (47)         5.5%           Dane (13)         5.5%         Polk (48)         5.5%           Dodge (14)         5.5%         Portage (49)         5.5%           Door (15)         5.5%         Price (50)         5.5%           Douglas (16)         5.5%         Racine (51)         5.1%           Dunn (17)         5.5%         Racine (51)         5.1%           Eau Claire (18)         5.5%         Rock (53)         5.5%           Florence (19)         5.5%         Rusk (54)         5.5%           Ford du Lac (20)         5.5%         St. Croix (55)         5.5%           Forest (21)         5.5%         Sauk (56)         5.5%           Forest (21)         5.5%         Sawyer (57)         5.5%           Green (23)         5.5%         Shawano (58)         5.5%           Green Lake (24)         5.5%         Sheboygan (59) (eff. 1-1-17)         5.5%           Iowa (25)         5.5%         Taylor (60)         5.5%           Jackson (27)         5.5%         Vernon (62)         5.5%           Juneau (29)         5.5%         Walworth (64)	Chippewa (9)	5.5%	Outagamie (44)	5.0%
Crawford (12)         5.5%         Pierce (47)         5.5%           Dane (13)         5.5%         Polk (48)         5.5%           Dodge (14)         5.5%         Portage (49)         5.5%           Door (15)         5.5%         Price (50)         5.5%           Douglas (16)         5.5%         Racine (51)         5.1%           Dunn (17)         5.5%         Richland (52)         5.5%           Eau Claire (18)         5.5%         Rock (53)         5.5%           Florence (19)         5.5%         Rusk (54)         5.5%           Fond du Lac (20)         5.5%         St. Croix (55)         5.5%           Forest (21)         5.5%         Sauk (56)         5.5%           Grant (22)         5.5%         Sawyer (57)         5.5%           Green (23)         5.5%         Sheboygan (59) (eff. 1-1-17)         5.5%           Iowa (25)         5.5%         Sheboygan (59) (eff. 1-1-17)         5.5%           Iron (26)         5.5%         Taylor (60)         5.5%           Jackson (27)         5.5%         Vernon (62)         5.5%           Juneau (29)         5.5%         Walworth (64)         5.5%           Kenosha (30)         5.5%	Clark (10)	5.5%	Ozaukee (45)	5.6%
Dane (13)         5.5%         Polk (48)         5.5%           Dodge (14)         5.5%         Portage (49)         5.5%           Door (15)         5.5%         Price (50)         5.5%           Douglas (16)         5.5%         Racine (51)         5.1%           Dunn (17)         5.5%         Richland (52)         5.5%           Eau Claire (18)         5.5%         Rock (53)         5.5%           Florence (19)         5.5%         Rusk (54)         5.5%           Fond du Lac (20)         5.5%         St. Croix (55)         5.5%           Forest (21)         5.5%         Sauk (56)         5.5%           Green (23)         5.5%         Sawyer (57)         5.5%           Green Lake (24)         5.5%         Sheboygan (59) (eff. 1-1-17)         5.5%           Iron (26)         5.5%         Taylor (60)         5.5%           Jackson (27)         5.5%         Vernon (62)         5.5%           Jefferson (28)         5.5%         Vilas (63)         5.5%           Juneau (29)         5.5%         Walworth (64)         5.5%           Kenosha (30)         5.5%         Washburn (65)         5.5%           Kewaunee (31) (eff. 4-1-17)         5.5%	Columbia (11)	5.5%	Pepin (46)	5.5%
Dodge (14)         5.5%         Portage (49)         5.5%           Door (15)         5.5%         Price (50)         5.5%           Douglas (16)         5.5%         Racine (51)         5.1%           Dunn (17)         5.5%         Richland (52)         5.5%           Eau Claire (18)         5.5%         Rock (53)         5.5%           Florence (19)         5.5%         Rusk (54)         5.5%           Fond du Lac (20)         5.5%         St. Croix (55)         5.5%           Forest (21)         5.5%         Sauk (56)         5.5%           Green (23)         5.5%         Sawyer (57)         5.5%           Green (23)         5.5%         Sheboygan (59) (eff. 1-1-17)         5.5%           Iowa (25)         5.5%         Sheboygan (59) (eff. 1-1-17)         5.5%           Iron (26)         5.5%         Taylor (60)         5.5%           Jackson (27)         5.5%         Vernon (62)         5.5%           Jefferson (28)         5.5%         Vilas (63)         5.5%           Juneau (29)         5.5%         Walworth (64)         5.5%           Kenosha (30)         5.5%         Washington (66)         5.6%           La Crosse (32)         5.5%	Crawford (12)	5.5%	Pierce (47)	5.5%
Door (15).         5.5%         Price (50)         5.5%           Douglas (16)         5.5%         Racine (51)         5.1%           Dunn (17)         5.5%         Richland (52)         5.5%           Eau Claire (18)         5.5%         Rock (53)         5.5%           Florence (19)         5.5%         Rusk (54)         5.5%           Fond du Lac (20)         5.5%         St. Croix (55)         5.5%           Forest (21)         5.5%         Sauk (56)         5.5%           Grant (22)         5.5%         Sawyer (57)         5.5%           Green (23)         5.5%         Shawano (58)         5.5%           Green Lake (24)         5.5%         Sheboygan (59) (eff. 1-1-17)         5.5%           Iowa (25)         5.5%         Taylor (60)         5.5%           Jackson (27)         5.5%         Vernon (62)         5.5%           Jackson (27)         5.5%         Vilas (63)         5.5%           Juneau (29)         5.5%         Walworth (64)         5.5%           Kenosha (30)         5.5%         Washburn (65)         5.5%           Kewaunee (31) (eff. 4-1-17)         5.5%         Waukesha (67)         5.1%           Lafayette (33)         5.5% </td <td>Dane (13)</td> <td>5.5%</td> <td>Polk (48)</td> <td>5.5%</td>	Dane (13)	5.5%	Polk (48)	5.5%
Douglas (16)         5.5%         Racine (51)         5.1%           Dunn (17)         5.5%         Richland (52)         5.5%           Eau Claire (18)         5.5%         Rock (53)         5.5%           Florence (19)         5.5%         Rusk (54)         5.5%           Fond du Lac (20)         5.5%         St. Croix (55)         5.5%           Forest (21)         5.5%         Sauk (56)         5.5%           Grant (22)         5.5%         Sawyer (57)         5.5%           Green (23)         5.5%         Shawano (58)         5.5%           Green Lake (24)         5.5%         Sheboygan (59) (eff. 1-1-17)         5.5%           Iowa (25)         5.5%         Taylor (60)         5.5%           Jackson (27)         5.5%         Vernon (62)         5.5%           Jefferson (28)         5.5%         Vilas (63)         5.5%           Juneau (29)         5.5%         Walworth (64)         5.5%           Kenosha (30)         5.5%         Washburn (65)         5.5%           Kewaunee (31) (eff. 4-1-17)         5.5%         Waukesha (67)         5.1%           La Crosse (32)         5.5%         Waukesha (69)         5.5%           Langlade (34) <t< td=""><td>Dodge (14)</td><td>5.5%</td><td>Portage (49)</td><td>5.5%</td></t<>	Dodge (14)	5.5%	Portage (49)	5.5%
Dunn (17)         5.5%         Richland (52)         5.5%           Eau Claire (18)         5.5%         Rock (53)         5.5%           Florence (19)         5.5%         Rusk (54)         5.5%           Fond du Lac (20)         5.5%         St. Croix (55)         5.5%           Forest (21)         5.5%         Sauk (56)         5.5%           Grant (22)         5.5%         Sawyer (57)         5.5%           Green (23)         5.5%         Shawano (58)         5.5%           Green Lake (24)         5.5%         Sheboygan (59) (eff. 1-1-17)         5.5%           Iowa (25)         5.5%         Taylor (60)         5.5%           Iron (26)         5.5%         Trempealeau (61)         5.5%           Jackson (27)         5.5%         Vernon (62)         5.5%           Juneau (29)         5.5%         Walworth (64)         5.5%           Kenosha (30)         5.5%         Washburn (65)         5.5%           Kewaunee (31) (eff. 4-1-17)         5.5%         Waukesha (67)         5.1%           La Crosse (32)         5.5%         Waukesha (68)         5.5%           Langlade (34)         5.5%         Winnebago (70)         5.0%	Door (15)	5.5%	Price (50)	5.5%
Eau Claire (18)         5.5%         Rock (53)         5.5%           Florence (19)         5.5%         Rusk (54)         5.5%           Fond du Lac (20)         5.5%         St. Croix (55)         5.5%           Forest (21)         5.5%         Sauk (56)         5.5%           Grant (22)         5.5%         Sawyer (57)         5.5%           Green (23)         5.5%         Shawano (58)         5.5%           Green Lake (24)         5.5%         Sheboygan (59) (eff. 1-1-17)         5.5%           Iowa (25)         5.5%         Taylor (60)         5.5%           Iron (26)         5.5%         Trempealeau (61)         5.5%           Jackson (27)         5.5%         Vernon (62)         5.5%           Juneau (29)         5.5%         Walworth (64)         5.5%           Kenosha (30)         5.5%         Washburn (65)         5.5%           Kewaunee (31) (eff. 4-1-17)         5.5%         Washington (66)         5.6%           La Crosse (32)         5.5%         Waukesha (67)         5.1%           Lafayette (33)         5.5%         Waushara (69)         5.5%           Lincoln (35)         5.5%         Winnebago (70)         5.0%	Douglas (16)	5.5%	Racine (51)	5.1%
Florence (19)         5.5%         Rusk (54)         5.5%           Fond du Lac (20)         5.5%         St. Croix (55)         5.5%           Forest (21)         5.5%         Sauk (56)         5.5%           Grant (22)         5.5%         Sawyer (57)         5.5%           Green (23)         5.5%         Shawano (58)         5.5%           Green Lake (24)         5.5%         Sheboygan (59) (eff. 1-1-17)         5.5%           Iowa (25)         5.5%         Taylor (60)         5.5%           Iron (26)         5.5%         Trempealeau (61)         5.5%           Jackson (27)         5.5%         Vernon (62)         5.5%           Jefferson (28)         5.5%         Vilas (63)         5.5%           Juneau (29)         5.5%         Walworth (64)         5.5%           Kenosha (30)         5.5%         Washburn (65)         5.5%           Kewaunee (31) (eff. 4-1-17)         5.5%         Waukesha (67)         5.1%           La Crosse (32)         5.5%         Waupaca (68)         5.5%           Langlade (34)         5.5%         Waushara (69)         5.5%           Lincoln (35)         5.5%         Winnebago (70)         5.0%	Dunn (17)	5.5%	Richland (52)	5.5%
Fond du Lac (20)         5.5%         St. Croix (55)         5.5%           Forest (21)         5.5%         Sauk (56)         5.5%           Grant (22)         5.5%         Sawyer (57)         5.5%           Green (23)         5.5%         Shawano (58)         5.5%           Green Lake (24)         5.5%         Sheboygan (59) (eff. 1-1-17)         5.5%           Iowa (25)         5.5%         Taylor (60)         5.5%           Iron (26)         5.5%         Trempealeau (61)         5.5%           Jackson (27)         5.5%         Vernon (62)         5.5%           Jefferson (28)         5.5%         Vilas (63)         5.5%           Juneau (29)         5.5%         Walworth (64)         5.5%           Kenosha (30)         5.5%         Washburn (65)         5.5%           Kewaunee (31) (eff. 4-1-17)         5.5%         Waukesha (67)         5.1%           La Crosse (32)         5.5%         Waupaca (68)         5.5%           Lafayette (33)         5.5%         Waushara (69)         5.5%           Lincoln (35)         5.5%         Winnebago (70)         5.0%		5.5%	Rock (53)	5.5%
Forest (21)         5.5%         Sauk (56)         5.5%           Grant (22)         5.5%         Sawyer (57)         5.5%           Green (23)         5.5%         Shawano (58)         5.5%           Green Lake (24)         5.5%         Sheboygan (59) (eff. 1-1-17)         5.5%           Iowa (25)         5.5%         Taylor (60)         5.5%           Iron (26)         5.5%         Trempealeau (61)         5.5%           Jackson (27)         5.5%         Vernon (62)         5.5%           Jefferson (28)         5.5%         Vilas (63)         5.5%           Juneau (29)         5.5%         Walworth (64)         5.5%           Kenosha (30)         5.5%         Washburn (65)         5.5%           Kewaunee (31) (eff. 4-1-17)         5.5%         Waukesha (67)         5.1%           La Crosse (32)         5.5%         Waupaca (68)         5.5%           Lafayette (33)         5.5%         Waushara (69)         5.5%           Lincoln (35)         5.5%         Winnebago (70)         5.0%	Florence (19)	5.5%		5.5%
Grant (22)         5.5%         Sawyer (57)         5.5%           Green (23)         5.5%         Shawano (58)         5.5%           Green Lake (24)         5.5%         Sheboygan (59) (eff. 1-1-17)         5.5%           Iowa (25)         5.5%         Taylor (60)         5.5%           Iron (26)         5.5%         Trempealeau (61)         5.5%           Jackson (27)         5.5%         Vernon (62)         5.5%           Jefferson (28)         5.5%         Vilas (63)         5.5%           Juneau (29)         5.5%         Walworth (64)         5.5%           Kenosha (30)         5.5%         Washburn (65)         5.5%           Kewaunee (31) (eff. 4-1-17)         5.5%         Waukesha (67)         5.1%           La Crosse (32)         5.5%         Waupaca (68)         5.5%           Lafayette (33)         5.5%         Waushara (69)         5.5%           Lincoln (35)         5.5%         Winnebago (70)         5.0%	1	5.5%		5.5%
Green (23)         5.5%         Shawano (58)         5.5%           Green Lake (24)         5.5%         Sheboygan (59) (eff. 1-1-17)         5.5%           Iowa (25)         5.5%         Taylor (60)         5.5%           Iron (26)         5.5%         Trempealeau (61)         5.5%           Jackson (27)         5.5%         Vernon (62)         5.5%           Jefferson (28)         5.5%         Vilas (63)         5.5%           Juneau (29)         5.5%         Walworth (64)         5.5%           Kenosha (30)         5.5%         Washburn (65)         5.5%           Kewaunee (31) (eff. 4-1-17)         5.5%         Waukesha (67)         5.1%           La Crosse (32)         5.5%         Waupaca (68)         5.5%           Lafayette (33)         5.5%         Waushara (69)         5.5%           Lincoln (35)         5.5%         Winnebago (70)         5.0%	Forest (21)	5.5%	, ,	5.5%
Green Lake (24)         5.5%         Sheboygan (59) (eff. 1-1-17)         5.5%           Iowa (25)         5.5%         Taylor (60)         5.5%           Iron (26)         5.5%         Trempealeau (61)         5.5%           Jackson (27)         5.5%         Vernon (62)         5.5%           Jefferson (28)         5.5%         Vilas (63)         5.5%           Juneau (29)         5.5%         Walworth (64)         5.5%           Kenosha (30)         5.5%         Washburn (65)         5.5%           Kewaunee (31) (eff. 4-1-17)         5.5%         Washington (66)         5.6%           La Crosse (32)         5.5%         Waukesha (67)         5.1%           Lafayette (33)         5.5%         Waushara (69)         5.5%           Lincoln (35)         5.5%         Winnebago (70)         5.0%		5.5%		5.5%
Iowa (25).         5.5%         Taylor (60).         5.5%           Iron (26).         5.5%         Trempealeau (61).         5.5%           Jackson (27).         5.5%         Vernon (62).         5.5%           Jefferson (28).         5.5%         Vilas (63).         5.5%           Juneau (29).         5.5%         Walworth (64).         5.5%           Kenosha (30).         5.5%         Washburn (65).         5.5%           Kewaunee (31) (eff. 4-1-17).         5.5%         Washington (66).         5.6%           La Crosse (32).         5.5%         Waukesha (67).         5.1%           Lafayette (33).         5.5%         Waupaca (68).         5.5%           Langlade (34).         5.5%         Waushara (69).         5.5%           Lincoln (35).         5.5%         Winnebago (70).         5.0%		5.5%	` '	5.5%
Iron (26)       5.5%       Trempealeau (61)       5.5%         Jackson (27)       5.5%       Vernon (62)       5.5%         Jefferson (28)       5.5%       Vilas (63)       5.5%         Juneau (29)       5.5%       Walworth (64)       5.5%         Kenosha (30)       5.5%       Washburn (65)       5.5%         Kewaunee (31) (eff. 4-1-17)       5.5%       Washington (66)       5.6%         La Crosse (32)       5.5%       Waukesha (67)       5.1%         Lafayette (33)       5.5%       Waupaca (68)       5.5%         Langlade (34)       5.5%       Waushara (69)       5.5%         Lincoln (35)       5.5%       Winnebago (70)       5.0%	1	5.5%		5.5%
Jackson (27)       5.5%       Vernon (62)       5.5%         Jefferson (28)       5.5%       Vilas (63)       5.5%         Juneau (29)       5.5%       Walworth (64)       5.5%         Kenosha (30)       5.5%       Washburn (65)       5.5%         Kewaunee (31) (eff. 4-1-17)       5.5%       Washington (66)       5.6%         La Crosse (32)       5.5%       Waukesha (67)       5.1%         Lafayette (33)       5.5%       Waupaca (68)       5.5%         Langlade (34)       5.5%       Waushara (69)       5.5%         Lincoln (35)       5.5%       Winnebago (70)       5.0%				
Jefferson (28)       5.5%       Vilas (63)       5.5%         Juneau (29)       5.5%       Walworth (64)       5.5%         Kenosha (30)       5.5%       Washburn (65)       5.5%         Kewaunee (31) (eff. 4-1-17)       5.5%       Washington (66)       5.6%         La Crosse (32)       5.5%       Waukesha (67)       5.1%         Lafayette (33)       5.5%       Waupaca (68)       5.5%         Langlade (34)       5.5%       Waushara (69)       5.5%         Lincoln (35)       5.5%       Winnebago (70)       5.0%		5.5%		
Juneau (29)       5.5%       Walworth (64)       5.5%         Kenosha (30)       5.5%       Washburn (65)       5.5%         Kewaunee (31) (eff. 4-1-17)       5.5%       Washington (66)       5.6%         La Crosse (32)       5.5%       Waukesha (67)       5.1%         Lafayette (33)       5.5%       Waupaca (68)       5.5%         Langlade (34)       5.5%       Waushara (69)       5.5%         Lincoln (35)       5.5%       Winnebago (70)       5.0%	1 ' '			
Kenosha (30)       5.5%       Washburn (65)       5.5%         Kewaunee (31) (eff. 4-1-17)       5.5%       Washington (66)       5.6%         La Crosse (32)       5.5%       Waukesha (67)       5.1%         Lafayette (33)       5.5%       Waupaca (68)       5.5%         Langlade (34)       5.5%       Waushara (69)       5.5%         Lincoln (35)       5.5%       Winnebago (70)       5.0%				
Kewaunee (31) (eff. 4-1-17).       5.5%       Washington (66).       5.6%         La Crosse (32).       5.5%       Waukesha (67).       5.1%         Lafayette (33).       5.5%       Waupaca (68).       5.5%         Langlade (34).       5.5%       Waushara (69).       5.5%         Lincoln (35).       5.5%       Winnebago (70).       5.0%				
La Crosse (32)       5.5%       Waukesha (67)       5.1%         Lafayette (33)       5.5%       Waupaca (68)       5.5%         Langlade (34)       5.5%       Waushara (69)       5.5%         Lincoln (35)       5.5%       Winnebago (70)       5.0%	1			
Lafayette (33)       5.5%       Waupaca (68)       5.5%         Langlade (34)       5.5%       Waushara (69)       5.5%         Lincoln (35)       5.5%       Winnebago (70)       5.0%				
Langlade (34)       5.5%       Waushara (69)       5.5%         Lincoln (35)       5.5%       Winnebago (70)       5.0%	` '			
Lincoln (35)				
I Manitanna (00)   F 00/   Manitana (74)   F 50/				
Manitowoc (36)   5.0%   Wood (71)   5.5%	Manitowoc (36)	5.0%	Wood (71)	5.5%