

CT-100: WISCONSIN DISTRIBUTOR'S CIGARETTE TAX RETURN

Tax Account Number
FEIN / SSN
Month Covered (MM DD YYYY)

Use BLACK INK Only

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

- Cancel my permit effective _____
(MM DD YYYY)
- Check if address, name, or entity change
- Check if this is an **amended** return
- Check if correspondence is included

Print numbers like this → 0123456789 Not like this → 0147 NO COMMAS

SECTION 1 RECONCILIATION OF UNSTAMPED SINGLE CIGARETTES

- | | | |
|---|----|--|
| 1. Physical inventory first of month (from line 10 of your prior months CT-100) | 1 | |
| 2. Unstamped cigarettes purchased (from CT-101, Schedule 1, untaxed purchases, column A, line 20) | 2 | |
| 3. Total available (add lines 1 and 2) | 3 | |
| 4. Total out-of-state sales (from CT-101, Schedule 5, untaxed sales, column A, line 20) | 4 | |
| 5. Sales in Wisconsin (from CT-101, Schedule 5, untaxed sales, column A, line 20) | 5 | |
| 6. Credits (from CT-101, Schedule 3, untaxed credits, column A, line 20) | 6 | |
| 7. Total exemptions (add lines 4, 5, and 6) | 7 | |
| 8. Gross taxable cigarettes (line 3 less line 7; complete line 10 next) | 8 | |
| 9. Net taxable cigarettes (subtract line 10 from line 8) | 9 | |
| 10. End-of-month physical inventory of unstamped cigarettes | 10 | |

SECTION 2 RECONCILIATION OF CIGARETTES AND WISCONSIN TAX STAMPS

- | | | | |
|--|----|--|-----|
| 11. Tax due on single cigarettes on line 9 above
Enter single cigarettes from line 9 above ► _____ X .126 | 11 | | .00 |
| 12. Value of Wisconsin stamps used (from CT-104, column H, line 23) | 12 | | .00 |
| 13. If line 11 exceeds line 12, enter the difference here NET DEBIT | 13 | | .00 |
| 14. If line 12 exceeds line 11, enter the difference here NET CREDIT | 14 | | .00 |

ENTER NEGATIVE NUMBERS LIKE THIS → -1000

NOT LIKE THIS → (1000)

NO COMMAS

SECTION 3 COMPUTATION OF AMOUNT DUE

15. Gross value of Wisconsin stamps purchased (from CT-104 column H, line 19)	15	_____	.00
16. Less bad debt cigarette tax deduction (from CT-117, column G, line 17)	16	_____	.00
17. Add bad debt cigarette tax repayment (attach schedule and explanation)	17	_____	.00
18. NET AMOUNT (line 15 less line 16 plus line 17)	18	_____	.00
19. Less 0.7% discount (multiply line 18 by 0.007)	19	_____	.00
20. NET CIGARETTE TAX (line 18 minus line 19)	20	_____	.00
21. Total printing costs (from CT-104, column C, line 19)	21	_____	.00
22. TOTAL AMOUNT DUE - (add lines 20 and 21, if result is greater than or equal to zero) .	22	_____	.00
23. TOTAL REFUND CLAIMED - (add lines 20 and 21, if result is less than zero)	23	_____	.00

SECTION 4 MASTER SETTLEMENT AGREEMENT REPORTING

24. Do you have any Master Settlement Agreement (MSA) reporting requirements for Non-Participating Manufacturer's products for this period? **24** Yes No
If yes, complete Form CT-101.

Check here if your required MSA e-mail address has changed. New address _____

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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This form must be filed electronically at www.revenue.wi.gov/html/cigtob1.html.

For questions contact us at:

Mailing Address

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Wisconsin Department of Revenue
PO Box 8900
Madison WI 53708-8900

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