

FORM CT-105: INSTRUCTIONS

WISCONSIN DISTRIBUTOR'S CIGARETTE TAX RETURN OUT-OF-STATE PERMITTEES

WHO MUST FILE THIS RETURN

This return and its accompanying schedules must be electronically filed each month by all Wisconsin cigarette tax permittees located out of state. Form CT-105 is located at www.revenue.wi.gov/html/cigtob1.html.

DUE DATE

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

LATE-FILED RETURNS

Returns which are not timely filed are subject to:

1. A mandatory \$10 late-filing fee.
2. Interest on the tax due at the rate of 1.5% per month calculated from the due date of the return until paid.

KEEPING COMPLETE AND ACCURATE RECORDS

You must keep a complete copy of your return and all records used in preparing the return. 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 web site 24 hours a day, seven days a week at www.revenue.wi.gov. From this web site, you can:

- Complete electronic fill-in forms
- Download forms, schedules, instructions, and publications
- View answers to frequently asked questions
- Email us for assistance
- Access My Tax Account

Madison Office Location

2135 Rimrock Road
Madison WI 53713

Mailing Address

Excise Tax Section 6-107
Wisconsin Department of Revenue
PO Box 8900
Madison WI 53708-8900

Phone: (608) 266-8970

Fax: (608) 261-7049

Email: excise@revenue.wi.gov

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 department for cancellation. Attach your permit to your final return. You must file a return for the month during which you go out of business and report transactions through the date you ceased operations.

LINE INSTRUCTIONS

Complete the supporting schedules first as most of the figures for the return come from the supporting schedules.

Line 1 Enter the value of the Wisconsin cigarette tax stamp inventory from line 11 of the prior month's Form CT-105.

Line 2 Enter the gross value of the Wisconsin cigarette tax stamps purchased from the department during the month from Form CT-104, column H, line 19.

Line 3 Enter the number of single cigarettes purchased during the month from other permittees with Wisconsin stamps affixed from Form CT-101, Schedule 2, tax-paid purchases, line 20. Multiply by the tax rate of .126 and enter the tax value on line 3.

Line 5 Enter the number of single cigarettes returned to manufacturers during the month with Wisconsin stamps affixed to the packs from Form CT-118, section B, line 12. Multiply by the tax rate of .126 and enter the tax value on line 5.

Line 6 Enter the value of the unaffixed Wisconsin stamps returned, lost or destroyed from Form CT-104, column H, line 21.

Line 9 Enter the value of the end-of-month inventory of unaffixed Wisconsin stamps from Form CT-104, column H, line 24.

Line 10 Enter the number of Wisconsin stamped single cigarettes on hand at the end of the month from Form CT-118, section A, line 7. Multiply by the tax rate of .126 and enter the tax value on line 10.

Line 13 Enter the total number of Wisconsin stamped cigarettes sold in Wisconsin during this month from Form CT-101, Schedule 6, tax-paid sales, column A, line 20. Multiply by the tax rate of .126 and enter the tax due on line 13.

Lines 14 and 15 If the difference entered on either of these two lines appears to be excessive, recheck the computations and schedule entries.

Line 23 Add the amounts entered on lines 21 and 22 to compute the total amount due. Make the check payable to the Wisconsin Department of Revenue.

PAYMENT

Make checks payable to Wisconsin Department of Revenue.

Distributors with annual cigarette 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.