

CT-118: SUMMARY OF WISCONSIN STAMPED CIGARETTES

(File with Form CT-100 or CT-105)

Read the instructions before completing this form.

Page _____ of _____

Name	Tax Account Number	Month/Year (mmyyyy)
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SECTION A INVENTORY OF WISCONSIN STAMPED CIGARETTES

Line No.	Description	Number of Single Cigarettes	
1	Inventory of salable stock on licensed premise		(000)
2	Inventory of unsalable stock		
3	Other stock in off-premise storage		
4	Stock in salespersons' motor vehicles		
5	Stock on delivery or service trucks		
6	Other stock not included on lines 1 through 5		
7	Subtotal - add lines 1 through 6. <i>(Out-of-state distributors should enter this amount into the formula on line 10 of Form CT-105).</i>		
8	Cigarette stock in vending machines located on customers' premises 8a. Number of vending machine locations _____ 8b. Total number of vending machines _____		
9	TOTAL WISCONSIN STAMPED CIGARETTES IN INVENTORY AT THE CLOSE OF BUSINESS - Add lines 7 and 8.		

SECTION B WISCONSIN STAMPED CIGARETTES RETURNED TO THE MANUFACTURER

Line	Date Returned	Control Number From Refund Claim (Form CT-624)	Name of Manufacturer	Number of Single Cigarettes	
1					(000)
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12	TOTAL - Add lines 1 through 11. <i>(Out-of-state permittees should enter this total into the formula on line 5 of Form CT-105).</i>				

CT-118 INSTRUCTIONS

WHO MUST COMPLETE THIS SCHEDULE

All Wisconsin cigarette permittees required to file the monthly distributor's tax return (Form CT-100 for in-state permittees or Form CT-105 for out-of-state permittees) with the department must complete this schedule electronically as part of Form CT-100 or CT-105. These forms and their applicable schedules are located at www.revenue.wi.gov/html/cigtob1.html.

You must complete this schedule even though your inventory of Wisconsin stamped cigarettes is zero or did not change from the previous month.

RECORD KEEPING

You must keep a complete copy of the return, including this schedule, and all records pertaining to the business for a minimum of four years. The records must be kept at the permit location and in a place and manner easily accessible for review by department representatives.

TAKING INVENTORY

For purposes of completing this form and the monthly tax return, simultaneously inventory the unaffixed stamps, unstamped cigarettes (including cigarettes with another state's stamps affixed), and those stamped for this state. Take this inventory at the close of business on the last day of the month.

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
- E-mail us comments or request help
- 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

E-mail: excise@revenue.wi.gov

Web site: www.revenue.wi.gov

COMPLETING THIS FORM

Express all entries in **single** cigarettes. Do not enter number of packs or cartons. Also, do not include any unstamped cigarettes on this form.

SECTION A – This section summarizes the inventory of Wisconsin stamped cigarettes at the close of business on the last day of the month.

Line 1 Enter the number of salable stamped cigarettes on the premises of the location on the Wisconsin cigarette tax permit.

Line 2 Enter the number of unsalable stamped cigarettes in your possession. When these cigarettes are physically returned to the manufacturer, each shipment should be entered (separately) in Section B of this form.

Line 3 Enter the number of stamped cigarettes in off-premise storage.

Line 6 Enter only those stamped cigarettes that cannot appropriately be entered on lines 1 through 5.

Line 7 **Out-of-state permittees** filing the CT-105 must enter the total from line 7 into the formula on CT-105, line 10. **In-state permittees** filing the CT-100 make no further use of information appearing in this section.

Line 8 Enter the number of Wisconsin stamped cigarettes in cigarette vending machines owned, operated, or serviced on premises that are under the control of another person. Title to these cigarettes remains with you until the cigarettes are purchased by the consumer. On line 8a, enter the number of locations in which you have cigarette vending machines. On line 8b, enter the total number of cigarette vending machines at all of these locations.

SECTION B – Use this section to list unsalable Wisconsin stamped cigarettes returned to manufacturers during the month. Enter each shipment (return) on a separate line.

Lines 1-11 Provide the following information for each entry.

1. Date cigarettes returned.
2. Five digit department control number which appears on the cigarette tax refund claim (Form CT-624) filed with the department requesting a refund of the tax paid on stamps affixed to the returned cigarettes.
3. Name of the manufacturer.
4. Number of single cigarettes returned.

Line 12 **Out-of-state permittees** filing the CT-105 must enter the total from line 12 into the formula on CT-105, line 5. **In-state permittees** filing the CT-100 make no further use of information appearing in this section.