

TT-100: INSTRUCTIONS

WISCONSIN DISTRIBUTOR'S TOBACCO PRODUCTS TAX RETURN

WHO MUST FILE THIS RETURN

All Wisconsin tobacco products distributors must complete and file this return, and applicable schedules, electronically each month. The xml approved schema and the Adobe LiveCycle fill-in form are located at www.revenue.wi.gov/business/tobacco.html. A return must be filed even if there are no transactions during that month. In this instance, enter zero "0" on your return.

WISCONSIN TOBACCO PRODUCTS TAX RATE

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

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. Interest on the tax due at the rate of 1.5% per month calculated from the due date of the return until date of payment (mandatory).
3. A penalty of 5% of the tax due for each month the tax is unpaid (not exceeding 25% of the tax due).

RECORDS

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 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

Phone: (608) 266-8970
Fax: (608) 261-7049

Email: excise@revenue.wi.gov

Mailing Address

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

Madison WI 53708-8900

NAME/ADDRESS/OWNERSHIP CHANGES

Immediately notify this department in writing when your business undergoes any change to its name, address, or ownership. Be sure to include your account number, Federal Employee Identification Number (FEIN) or Social Security Number (SSN) when corresponding with this department.

PERMIT CANCELLATIONS

If you discontinue your business during the month, check the Permit Cancellation box and note the effective date of cancellation. If you sold your business, please provide the name and address of the buyer. You must file a return for the month during which you go out of business.

Permits are not transferable and must be returned to the department for cancellation. Attach your permit to your final return.

LINE INSTRUCTIONS

Complete all applicable supporting schedules first.

Line 1 For in-state distributors enter the total from Form TT-101, schedule 1, untaxed purchases, line 20. For out-of-state distributors enter the total from Form TT-101, schedule 6, tax-paid sales, line 20.

Line 2 For in-state distributors enter the total from Form TT-101, schedule 3, untaxed credits, line 20.

Line 3 For in-state distributors enter the total from Form TT-101, schedule 5, untaxed sales, line 20.

Line 7 For in-state distributors enter the total from Form TT-101M, schedule 1, untaxed purchases, line 20. For out-of-state distributors enter the total from Form TT-101M, schedule 6, tax-paid sales, line 20.

Line 8 For in-state distributors enter the total from Form TT-101M, schedule 3, untaxed credits, line 20.

Line 9 For in-state distributors enter the total from Form TT-101M, schedule 5, untaxed sales, line 20.

Line 11 For in-state distributors enter the total from Form TT-101C, schedule 1, untaxed purchases, line 20. For out-of-state distributors enter the total from Form TT-101C, schedule 6, tax-paid sales, line 20.

Line 12 For in-state distributors enter the total from Form TT-101C, schedule 3, untaxed credits, line 20.

Line 13 For in-state distributors enter the total from Form TT-101C, schedule 5, untaxed credits, line 20.

Line 16 Enter the total from Form TT-117, column G, line 13 that you wrote off as a bad debt deduction for tobacco products tax during the month.

Line 17 Enter the total of all tobacco 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 Form TT-117(s) where the affected claim(s) was previously deducted.

If paying by check, make check payable to the Wisconsin Department of Revenue.

Distributors with annual tobacco 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.

INVOICE INFORMATION

Attach copies of invoices included on schedule TT-117.

Invoices of tax-paid tobacco products must show the tobacco products tax as a separate item or contain the statement "Wisconsin tobacco Products Tax-Included Sale."