

# TT-101M: Wisconsin Moist Snuff Tax Multiple Schedule

Attach this schedule to Form TT-100

Page \_\_\_\_\_ of \_\_\_\_\_

Legal Name	Tax Account Number	Month/Year (MM YYYY)
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Type of schedule (check one)

- |  |  |  |
|--|--|--|
| <input type="checkbox"/> 1. Untaxed Purchases  | <input type="checkbox"/> 3. Untaxed Credits  | <input type="checkbox"/> 5. Untaxed Sales  |
| <input type="checkbox"/> 2. Tax-Paid Purchases | <input type="checkbox"/> 4. Tax-Paid Credits | <input type="checkbox"/> 6. Tax-Paid Sales |

Line No.	Invoice		Purchased From or Sold To		Manufacturer's List Price
	Date	Number	Name	State	
1	Balance brought forward .....				▶
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20	<b>Page Totals</b> – provide a grand total on the last page of each schedule .....				▶

# WISCONSIN MOIST SNUFF TAX MULTIPLE SCHEDULE INSTRUCTIONS

## INTRODUCTION

Form TT-101M, Wisconsin Moist Snuff Tax Multiple Schedule, is an attachment to your monthly Wisconsin Tobacco Products Tax Return (Form TT-100) to report purchases, related credits, and sales. This schedule must be filed electronically as an attachment to the xml schemas or the Adobe LiveCycle fill-in. Form TT-100 and this schedule are located at [www.revenue.wi.gov/html/cigtob1.html](http://www.revenue.wi.gov/html/cigtob1.html). Check the box indicating the type of schedule that it represents (for example: check box 1 if you are using the form to report untaxed purchases).

## ASSISTANCE

You can access the department's web site 24 hours a day, seven days a week, at [www.revenue.wi.gov](http://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 for assistance
- Access My Tax Account

### Madison Office Location

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Madison WI 53713

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### Mailing Address

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

## PURCHASE SCHEDULES (use a single line for each invoice)

When completing the purchase schedules, enter the moist snuff as shown on the purchase invoices. Do not enter net amounts which reflect shortages or overages.

If shorted merchandise, enter the amount shorted on Schedule 3 or 4, as appropriate. If more merchandise is received than ordered, enter the excess amount on a separate line of the purchase schedule.

### **Untaxed Purchases – Schedule 1** (in-state permittees only)

Itemize all untaxed moist snuff purchases received during the month. This includes all free samples and promotional products received. Enter the total moist snuff on line 7 of Form TT-100.

### **Tax-Paid Purchases – Schedule 2**

Itemize all moist snuff products purchased and received during the month where Wisconsin moist snuff taxes was paid.

## CREDIT SCHEDULES (use a single line for each invoice)

“Credits” are moist snuff that have been purchased but not received on a permittee's premises (shortages) and damaged merchandise, whether discovered upon or after receipt.

### **Untaxed Credits – Schedule 3** (in-state permittees only)

Enter untaxed moist snuff received from the manufacturer found to be short shipped, lost, or damaged prior to being received from a manufacturer. Shortages discovered before merchandise is received should be noted on papers provided by the carrier. Enter total untaxed credits on line 8 of Form TT-100.

### **Tax-Paid Credits – Schedule 4**

Itemize all tax-paid moist snuff found to be short shipped, lost, or damaged prior to receipt of the tax-paid moist snuff from a Wisconsin tobacco products distributor. Also report documented damage taking place on the premises, and merchandise discovered damaged after its receipt. Out-of state permittees report credits to Wisconsin customers as a negative sale on Schedule 6.

## SALES SCHEDULES (use a single line for each invoice)

Sales are reportable in the month that actual physical movement of the moist snuff takes place from a distributor's premises.

### **Untaxed Sales – Schedule 5**

Itemize all sales of untaxed moist snuff made during the month to Wisconsin permittees or shipped out-of-state. Persons receiving untaxed moist snuff in Wisconsin must have the appropriate permit to purchase moist snuff tax-free.

Enter total untaxed out-of-state shipments on line 9 of Form TT-100.

### **Tax-Paid Sales – Schedule 6**

Itemize all sales of tax-paid moist snuff whether sold to Wisconsin distributors or Wisconsin retailers. For out-of-state permittees, enter the total on line 7 of Form TT-100.

On the last schedule, provide (and label) totals for:

- Sales to retailers
- Sales to wholesalers
- Wisconsin sales (total sales to retailers and wholesalers)