

TT-104S: Wisconsin Tobacco Products Use Tax and Sales and Use Tax Return

Mail your return with payment to:

Excise Tax Section 6-107
 Wisconsin Department of Revenue
 PO Box 8900
 Madison WI 53708-8900
 (608) 266-8970

DUE DATE

This return is due on or before the 15th day of the month following the month in which you acquire tobacco products for use in Wisconsin from a source outside Wisconsin on which the Wisconsin tobacco products tax has not been paid.

Please print or type.

Name of Individual, Partnership, or Corporation			Federal Employer Identification Number (FEIN)
Mailing Address – Street or PO Box			Social Security Number (SSN)
City	State	Zip	Wisconsin County of Business Location

Type of Organization (*check one*)

Date Incorporated

- Individual
 Wisconsin corporation _____
 Other (*describe*) _____
 Partnership
 Out-of-State corporation _____

SECTION A – Schedule of Tobacco Products Purchases (*attach additional sheet(s) if needed*)

Name and Address of Seller From Whom Purchased	Date Purchased	Invoice Number	Brands Purchased	Purchase Price per Invoice

SECTION B – Computation of Tobacco Products Use Tax and Sales or Use Tax

1	Total cost of tobacco products purchased, excluding moist snuff and cigars	1	_____
2	Tobacco products tax rate	2	.71
3	Tobacco products tax (multiply line 1 by line 2)	3	_____
4	Total cost of moist snuff purchased (100% tax rate)	4	_____
5	Total cost of cigars purchased for \$0.50 or less	5	_____
6	Cigar tax (line 5 x .71)	6	_____
7	Number of single cigars purchased for more than \$0.50	7	_____
8	Cigar tax (line 7 x .50)	8	_____
9	Tobacco products, moist snuff, and cigar tax (add lines 3, 4, 6, and 8)	9	_____
10	Interest on tobacco products, moist snuff, and cigars (see instructions)	10	_____
11	Total purchase price (from Section A above)	11	_____
12	Amount subject to sales or use tax (add lines 9 and 11)	12	_____
13	Tax rate (from Table 1 on next page) County _____	13	x _____ %
14	State, county, and stadium sales or use tax (multiply line 12 by line 13)	14	_____
15	Interest on sales or use tax (see instructions)	15	_____
16	Late filing fee on sales or use tax (see instructions)	16	_____
17	Total sales or use tax, interest and late filing fee (add lines 14, 15, and 16)	17	_____
18	Total Amount Due (add lines 9, 10, and 17)	18	_____

I declare under penalties of law that the above information is true, correct, and complete to the best of my knowledge and belief.

Signature	Date	Telephone Number ()
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Instructions

Who must file this return

Every person who acquires tobacco products for use in Wisconsin upon which the Wisconsin sales and use and tobacco products excise tax has not been paid must report and pay the tax due.

Tobacco products include cigars, cheroots, granulated plug cuts, snuff, chewing tobacco, clippings, and other forms of tobacco prepared in such a manner as to be suitable for chewing or smoking in a pipe or otherwise (includes tobacco that can be used for “roll your own” cigarettes). Tobacco products do not include manufactured cigarettes or nontobacco items such as papers, pipes, or lighters.

Moist snuff means any finely cut, ground, or powdered smokeless tobacco that is intended to be placed or dipped in the mouth.

SECTION A – Schedule of Tobacco Products Purchases

List all of your out-of-state tobacco products purchases where the Wisconsin excise tax was not paid. If additional space is needed, please attach a separate sheet.

SECTION B – Computation of Tobacco Products Use Tax and Sales or Use Tax

Line 10. Interest on Tobacco Products Tax – If tax is not paid by the due date, the amount of tax due is subject to interest at the rate of 1.5% per month on the amount entered on line 9. Interest is calculated from the due date to the date the tax is paid. The Wisconsin tobacco products excise tax is due on the 15th day after the month in which the tobacco products are acquired. If applicable, calculate and enter interest due on line 10: $\text{Line 9} \times 0.015 \text{ divided by } 30 \text{ (days in a month)} \times \text{number of days late} = \text{Late Interest}$.

Line 12. Wisconsin tobacco products, moist snuff, and cigar tax is included in the amount subject to Wisconsin sales or use tax.

Line 13. Sales and Use Tax Rate – Print the name of your county and enter the corresponding sales or use tax rate from Table 1, at right, on line 13.

Line 15. Interest on Sales or Use Tax – If tax is not paid by the due date (for individuals the due date is April 15th following the year of purchases), the amount entered on line 14 is subject to interest at the rate of 1.5% per month from the due date to the date the return is filed. If applicable, calculate and enter the interest due on line 15: $\text{Line 14} \times 0.015 \text{ divided by } 30 \text{ (days in a month)} \times \text{number of days late} = \text{Late Interest}$.

Line 16. Late Filing Fee on Sales or Use Tax – Late returns filed after the due date are subject to a \$20 late filing fee (for individuals, the due date is April 15th). Enter the \$20 late filing on line 16 if return is late.

Line 18. Total Tobacco Products, Moist Snuff, Cigar Use Tax and Sales or Use Tax Due – Add lines 9, 10, and 17. Make check or money order payable to the Wisconsin Department of Revenue.

Sign and Date Your Return – Sign and date your return in the area provided at the bottom of the return.

Table 1 – Sales and Use Tax by County

The following table lists the sales and use tax rates by county. These rates include: state, county, and baseball and football stadium sales and use tax rates if applicable. This tax is due on tobacco products that are stored, used, or consumed in Wisconsin which were purchased from a seller who is not required to collect the 5% Wisconsin, 0.5% County, 0.1% baseball stadium, or 0.5% football stadium sales or use tax.

County Name and Code	Tax Rate	County Name and Code	Tax Rate
Adams (1)	5.5%	Marathon (37)	5.5%
Ashland (2)	5.5%	Marinette (38)	5.5%
Barron (3)	5.5%	Marquette (39)	5.5%
Bayfield (4)	5.5%	Menominee (72)	5.0%
Brown (5)	5.5%	Milwaukee (40)	5.6%
Buffalo (6)	5.5%	Monroe (41)	5.5%
Burnett (7)	5.5%	Oconto (42)	5.5%
Calumet (8)	5.0%	Oneida (43)	5.5%
Chippewa (9)	5.5%	Outagamie (44)	5.0%
Clark (10) (eff. 1/1/09)	5.5%	Ozaukee (45)	5.6%
Columbia (11)	5.5%	Pepin (46)	5.5%
Crawford (12)	5.5%	Pierce (47)	5.5%
Dane (13)	5.5%	Polk (48)	5.5%
Dodge (14)	5.5%	Portage (49)	5.5%
Door (15)	5.5%	Price (50)	5.5%
Douglas (16)	5.5%	Racine (51)	5.1%
Dunn (17)	5.5%	Richland (52)	5.5%
Eau Claire (18)	5.5%	Rock (53)	5.5%
Florence (19)	5.5%	Rusk (54)	5.5%
Fond du Lac (20) (eff. 4/1/10)	5.5%	St. Croix (55)	5.5%
Forest (21)	5.5%	Sauk (56)	5.5%
Grant (22)	5.5%	Sawyer (57)	5.5%
Green (23)	5.5%	Shawano (58)	5.5%
Green Lake (24)	5.5%	Sheboygan (59)	5.0%
Iowa (25)	5.5%	Taylor (60)	5.5%
Iron (26)	5.5%	Trempealeau (61)	5.5%
Jackson (27)	5.5%	Vernon (62)	5.5%
Jefferson (28)	5.5%	Vilas (63)	5.5%
Juneau (29)	5.5%	Walworth (64)	5.5%
Kenosha (30)	5.5%	Washburn (65)	5.5%
Kewaunee (31)	5.0%	Washington (66)	5.6%
La Crosse (32)	5.5%	Waukesha (67)	5.1%
Lafayette (33)	5.5%	Waupaca (68)	5.5%
Langlade (34)	5.5%	Waushara (69)	5.5%
Lincoln (35)	5.5%	Winnebago (70)	5.0%
Manitowoc (36)	5.0%	Wood (71)	5.5%