CT-100 INSTRUCTIONS
WISCONSIN DISTRIBUTOR'S CIGARETTE TAX RETURN

WHO MUST FILE THIS RETURN

All Wisconsin cigarette tax permittees located in Wisconsin who purchase unstamped cigarettes must file this return each month, (to include the month you cease operations) along with the applicable schedules. For reporting purposes "unstamped" cigarettes include cigarettes stamped for another state.

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 department on or before 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 paid (mandatory).

FILING METHOD

This form must be filed electronically by an approved XML schema or with the Adobe LiveCycle fill-in form located at revenue.wi.gov/html/cigtob1.html.

COMPLETING THE RETURN

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

LINE INSTRUCTIONS – Reconciliations

Line 1 Enter the inventory shown on line 10 of the previous month's Form CT-100.

Line 2 Enter the number of single cigarettes purchased during the month from Form CT-101, schedule 1, untaxed purchases, column A, line 20.

Line 4 Enter the total number of single cigarettes sold during the month to customers in other states from Form CT-101, schedule 5, column A. Do no include any "unstamped" cigarettes returned to manufacturers. Report such returns on the unstamped credit schedule, Form CT-101, schedule 3, untaxed credits.

Line 5 Enter the number of single cigarettes sold during the month untaxed to customers in Wisconsin from Form CT-101, schedule 5, untaxed sales, column A, line 20.

Line 6 Enter the number of cigarettes from Form CT-101, schedule 3, untaxed credits, column A, line 20.

Line 10 Enter the number of unstamped cigarettes (including cigarettes stamped for another state) on hand at the close of business on the last day of the month. To determine this amount, take a physical inventory of unstamped cigarettes, and convert the inventory amounts from cases and cartons into single cigarettes. Take this count at the same time the unaffixed stamps inventory is completed.

Line 11 Enter the number of single taxable cigarettes from line 9. Multiply by the tax rate of .126 and enter the tax due on line 11.

Lines 13 and 14 If the difference entered on either of these two lines appears to be excessive, recheck the computations and schedule entries.

LINE INSTRUCTIONS – Computation of Amount Due

Line 22 Add the amounts entered on lines 20 and 21 to compute the total amount due.

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.

PERMIT CANCELLATION

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

NAME / ADDRESS / OWNERSHIP CHANGES

Immediately notify the department in writing when the business undergoes any change to its name, address, or ownership.

RECORDS

Keep a complete copy of the return and all records used in preparing the return for a minimum of five years. 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 website 24 hours a day, 7 days a week at revenue.wi.gov. From this website, you can:

- Access *My Tax Account* (MTA)
- Complete electronic fill-in forms
- Download forms, schedules, instructions, and publications
- View answers to common questions
- Email us for assistance

Physical Address	Mailing Address
2135 Rimrock Road Madison WI 53713	Excise Tax Unit Wisconsin Department of Revenue PO Box 8900 Madison WI 53708-8900

Phone: (608) 266-6701
Fax: (608) 261-7049
Email: excise@revenue.wi.gov

CT-100: WISCONSIN DISTRIBUTOR'S CIGARETTE TAX RETURN

Tax Account Number
FEIN / SSN
Month Covered *(MM DD YYYY)*

Use BLACK INK Only

Legal Name		
Business Name (DBA)		
Permit/Business Address		
City	State	Zip Code

☐ Cancel my permit effective _____ *(MM DD YYYY)*

☐ Check if address, name, or entity change

☐ Check if this is an **amended** return

☐ Check if correspondence is included

SECTION 1 RECONCILIATION OF UNSTAMPED SINGLE CIGARETTES

1. Physical inventory first of month (from line 10 of your prior months CT-100) . . . . . **1** _____
2. Unstamped cigarettes purchased (from CT-101, Schedule 1, untaxed purchases, column A, line 20) . . . . . **2** _____
3. Total available (add lines 1 and 2) . . . . . **3** _____
4. Total out-of-state sales (from CT-101, Schedule 5, untaxed sales, column A, line 20). . . **4** _____
5. Sales in Wisconsin (from CT-101, Schedule 5, untaxed sales, column A, line 20). . . . . **5** _____
6. Credits (from CT-101, Schedule 3, untaxed credits, column A, line 20) . . . . . **6** _____
7. Total exemptions (add lines 4, 5, and 6) . . . . . **7** _____
8. Gross taxable cigarettes (line 3 less line 7; complete line 10 next) . . . . . **8** _____
9. Net taxable cigarettes (subtract line 10 from line 8). . . . . **9** _____
10. End-of-month physical inventory of unstamped cigarettes. . . . . **10** _____

SECTION 2 RECONCILIATION OF CIGARETTES AND WISCONSIN TAX STAMPS

11. Tax due on single cigarettes on line 9 above
    Enter single cigarettes from line 9 above ► _____ X .126 **11** _____ .00
12. Value of Wisconsin stamps used (from CT-104, column H, line 23). . . . . **12** _____ .00
13. If line 11 exceeds line 12, enter the difference here. . . . . NET DEBIT **13** _____ .00
14. If line 12 exceeds line 11, enter the difference here. . . . . NET CREDIT **14** _____ .00

ENTER NEGATIVE NUMBERS LIKE THIS → –1000 NOT LIKE THIS → (1000) NO COMMAS

SECTION 3 COMPUTATION OF AMOUNT DUE

15. Gross value of Wisconsin stamps purchased (from CT-104 column H, line 19). . . . . **15** _____ .00

16. Less bad debt cigarette tax deduction (from CT-117, column G, line 17). . . . . **16** _____ .00

17. Add bad debt cigarette tax repayment (attach schedule and explanation). . . . . **17** _____ .00

18. NET AMOUNT (line 15 less line 16 plus line 17) . . . . . **18** _____ .00

19. Less 0.7% discount (multiply line 18 by 0.007) . . . . . **19** _____ .00

20. NET CIGARETTE TAX (line 18 minus line 19). . . . . **20** _____ .00

21. Total printing costs (from CT-104, column C, line 19) . . . . . **21** _____ .00

22. TOTAL AMOUNT DUE - (add lines 20 and 21, if result is greater than or equal to zero) . **22** _____ .00

23. TOTAL REFUND CLAIMED - (add lines 20 and 21, if result is less than zero) . . . . . **23** _____ .00

SECTION 4 MASTER SETTLEMENT AGREEMENT REPORTING

24. Do you have any Master Settlement Agreement (MSA) reporting requirements for Non-Participating Manufacturer's products for this period? . . . . . **24** ☐ Yes ☐ No
If yes, complete Form CT-101.

☐ Check here if your required MSA email address has changed. New address _____

DECLARATION: *I declare under penalties of law that I have examined this return and all attachments and, to the best of my knowledge and belief, it is true, correct, and complete.*

Signature of Permittee (or authorized agent)	Preparer's Name (please print or type)	Preparer's Phone Number ( )	Date