



State of Wisconsin • DEPARTMENT OF REVENUE

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September 4, 2009

To: All Wisconsin Tobacco Products Distributors

TOBACCO PRODUCTS REPORTING FORMS ENCLOSED

TOBACCO PRODUCTS TAX INCREASE AND CHANGES AFFECT REPORTING FORMS

Effective September 1, 2009, the Wisconsin tobacco products tax law is changing as follows:

- Tobacco products tax increased to 71% of the manufacturer's established list price prior to reductions for volume or other discounts on all tobacco products except cigars and moist snuff.
- Cigars are taxed at the lesser of 71% of the manufacturer's established list price prior to reductions for volume or other discounts or 50¢ per single cigar.
- Moist snuff is taxed at the rate of 100% of the manufacturer's established list price prior to reductions for volume or other discounts.

These changes are effective with the September 2009 tobacco products tax return due October 15, 2009. The enclosed tobacco products tax forms have been revised to reflect these changes. All forms have been revised with major changes (see detail of changes on the reverse side of this flyer). Therefore for your existing forms inventory, you should immediately destroy any old stock you may have on hand and use the enclosed forms.

ADDITIONAL FORMS AND ASSISTANCE

Additional forms are available on the department's website at www.revenue.wi.gov. Call us at (608) 266-8970 if you have any questions about the tobacco products tax laws or completing your monthly tax reports.

Wisconsin tobacco products forms changes effective September 1, 2009:

Old Form	New Form	Form is Used For
TT-101 Schedule of Receipts Untaxed Tobacco Products	TT-101 Schedule 1: Untaxed Purchases	In-state permittees - untaxed purchases of tobacco products.
TT-102 Tobacco Products Credits	TT-101 Schedule 3: Untaxed Credits	In-state permittees - credits for untaxed tobacco products short shipped, lost, or damaged prior to being received from a manufacturer.
TT-103 Tobacco Products Sales to Customers Outside WI	TT-101 Schedule 5: Untaxed Sales	In-state permittees -sales of untaxed tobacco products made to Wisconsin permittees or shipped out-of-state.
TT-106 Tobacco Products Exempt/Nontaxable Sales	TT-101 Schedule 2: Tax-Paid Purchases	In-state permittees and out-of-state permittees - purchases of tax-paid tobacco products. For credits, enter your sale as a negative sale.
TT-107 Tobacco Products Taxable Sales	TT-101 Schedule 6: Tax-Paid Sales	Out-of-state permittees - sales of tobacco products which you are paying tax on to either in-state permittees or retailers. For credits, enter your sale as a negative sale.
TT-101C Schedule of Untaxed Purchases of Cigars	TT-101C Schedule 1: Untaxed Purchases	In-state permittees - untaxed purchases of cigars.
TT-102C Cigar Credits	TT-101C Schedule 3: Untaxed Credits	In-state permittees - credits for untaxed cigars short shipped, lost, or damaged prior to being received from a manufacturer.
TT-103C Cigar Sales to Customers Outside WI	TT-101C Schedule 5: Untaxed Sales	In-state permittees -sales of untaxed cigars made to Wisconsin permittees or shipped out-of-state
TT-106C Cigar Exempt/Nontaxable Sales	TT-101C Schedule 2: Tax-Paid Purchases	In-state permittees and out-of-state permittees - purchases of tax-paid cigars. For credits, enter your sale as a negative sale.
TT-107C Cigar Taxable Sales	TT-101C Schedule 6: Tax-Paid Sales	Out-of-state permittees - sales of cigars which you are paying tax on to either in-state permittees or retailers. For credits, enter your sale as a negative sale.
TT-101M Schedule of Untaxed Moist Snuff Products	TT-101M Schedule 1: Untaxed Purchases	In-state permittees - untaxed purchases of moist snuff.
TT-102M Moist Snuff Credits	TT-101M Schedule 3: Untaxed Credits	In-state permittees - credits for untaxed moist snuff short shipped, lost, or damaged prior to being received from a manufacturer.
TT-103M Moist Snuff Sales to Customers Outside WI	TT-101M Schedule 5: Untaxed Sales	In-state permittees -sales of untaxed moist snuff made to Wisconsin permittees or shipped out-of-state.
TT-106M Moist Snuff Exempt/Nontaxable Sales	TT-101M Schedule 2: Tax-Paid Purchases	In-state permittees and out-of-state permittees - purchases of tax-paid moist snuff. For credits, enter your sale as a negative sale.
TT-107M Moist Snuff Taxable Sales	TT-101M Schedule 6: Tax-Paid Sales	Out-of-state permittees - sales of moist snuff which you are paying tax on to either in-state permittees or retailers. For credits, enter your sale as a negative sale.
TT-105 WI Distributor's Tobacco Products Tax Return - Out-of-State Permittees	TT-100 WI Distributor's Tobacco Products Tax Return	Combined the Form TT-105 with the Form TT-100 into one distributor tax return for both in-state and out-of-state permittees.