

TT-100: INSTRUCTIONS

WHO MUST FILE THIS RETURN

All Wisconsin tobacco products distributors must complete and file this return, and applicable schedules, each month. A return must be filed even if there are no transactions during that month. In this instance, enter zero "0" on your return.

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. A penalty of 5% of the tax due for each month the tax is unpaid (not exceeding 25% of the tax due).

FILING METHOD

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

TAX RATES

■ **Tobacco Products:** 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.

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

■ **Cigars:** 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.

NAME/ADDRESS/OWNERSHIP CHANGES

Immediately notify this department in writing if your business undergoes any change to its name, address, or ownership. Be sure to include your 15-digit account number, Federal Employer 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. Mail your permit to the mailing address found in these instructions.

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 sales, 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.

PAYMENT

Distributors with annual tobacco products tax liabilities of \$1,000 or more are required to pay by Electronic Funds Transfer (EFT). Additional information regarding EFT Payments is available on our website at revenue.wi.gov/eserv/eft2.html. or call (608) 264-9918.

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

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).

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."

RECORDS

Keep a complete copy of your return and all records used in preparing the return for a minimum of 5 years (sec. 995.12(4), Wis. Stats.). 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*
- Complete electronic fill-in forms
- Download forms, schedules, instructions, and publications
- View answers to common questions
- Email us for assistance

Physical Address
2135 Rimrock Road
Madison WI 53713

Mailing Address
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

TT-100: Wisconsin Distributor's Tobacco Products Tax Return

Read instructions before completing.

Tax Account Number	FEIN / SSN	Month Covered (MM DD YYYY)
Legal Name		
Business Name (DBA)		
Permit/Business Address		
City	State	Zip Code

- Cancel my permit effective _____
(MM DD YYYY)
- Check if change to name, address, entity, or email
- Check if this is an **amended** return
- Check if correspondence is included

Section 1 ALL TOBACCO PRODUCTS TAX (excluding moist snuff and cigars)

1	Total untaxed tobacco products purchased / sold (see instructions)	1	.00
2	Credit for exempt organizations / returned merchandise / short shipments (Form TT-101, schedule 3, untaxed credits)	2	.00
3	Sales to other states (Form TT-101, schedule 5, untaxed sales)	3	.00
4	Net untaxed tobacco products purchase / sold (subtract lines 2 and 3 from line 1)	4	.00
5	Tobacco products tax rate	5	71%
6	Tobacco products tax (multiply line 4 by line 5 and round to the nearest dollar)	6	.00

Section 2 MOIST SNUFF TAX

7	Total untaxed moist snuff purchased / sold (see instructions)	7	.00
8	Credit for exempt organizations / returned merchandise / short shipments (Form TT-101M, schedule 3, untaxed credits)	8	.00
9	Sales to other states (Form TT-101M, schedule 5, untaxed sales)	9	.00
10	Moist snuff tax (subtract lines 8 and 9 from line 7)	10	.00

Section 3 CIGAR TAX

11	Tax on cigars purchased / sold (see instructions)	11	.00
12	Tax credit for exempt organizations / returned merchandise / short shipments (Form TT-101C, schedule 3, untaxed credits)	12	.00
13	Tax credit for sales to other states (Form TT-101C, schedule 5, untaxed sales)	13	.00
14	Net cigar tax (subtract lines 12 and 13 from line 11 and round to the nearest dollar)	14	.00

Section 4 TAX RECONCILIATION

15	Total tobacco products, moist snuff, and cigar tax due / refund (add lines 6, 10, and 14) Refund is identified as a negative number	15	.00
16	Less bad debt tobacco products tax deduction (Form TT-117, column G)	16	.00
17	Add bad debt tobacco products tax repayment (attach schedule and explanation)	17	.00
18	TOTAL AMOUNT DUE (If line 15 less line 16 plus line 17 is greater than zero)	18	.00
19	TOTAL REFUND CLAIMED (If line 15 less line 16 plus line 17 is less than zero)	19	.00

Section 5 MASTER SETTLEMENT AGREEMENT REPORTING

20 Do you have any Master Settlement Agreement (MSA) reporting requirements for Non-Participating Manufacturers' products for this period? 20 Yes No
If yes, complete Form TT-101.

➔ Enter your new MSA email address if your required MSA email address has changed ➔

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.

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