

SCHEDULE OF UNSTAMPED CIGARETTE PURCHASES

(attach to your Wisconsin CT-100)

CT-101: Page _____ of _____

IMPORTANT! Please read the instructions on the reverse side before completing this form. For reporting purposes, UNSTAMPED cigarettes include cigarettes stamped for other states.

Name	Federal Employer ID No.	Wis. Permit Number	Month & Year
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Purchased From (One manufacturer or distributor per page.) A. Manufacturer:	Check One: <input type="checkbox"/> PM - Participating Manufacturer of MSA <input type="checkbox"/> NPM - Non-Participating Manufacturer of MSA	DISTRIBUTOR PERMITTEES MUST COMPLETE
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B. WI Distributor:	(F)CD - _ _ _ _ _ Cigarettes Stamped for Sale Into State of _____	Non-Participating Manufacturer's brands and excluded brands of Participating Manufacturer's. Submit in duplicate when B, C and D are completed.
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Line No.	Date Received	Invoice		Point of Origin	Column A Invoice Total Single Cigarettes	✓	Column B	Column C	Column D
		Date	Number				Manufacturer	Brand Name	Single Cigarettes
1	Balance Brought Forward				(000)			(000)
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									
21									
22									
23	Unstamped Cigarettes Purchased - Enter grand total from the last page, Column A, on your CT-100, line 2. TOTAL →						Do NOT transfer to CT-100	TOTAL →	

INSTRUCTIONS

WHO MUST COMPLETE THIS SCHEDULE

All cigarette permittees located in Wisconsin who purchase unstamped cigarettes must complete this schedule and attach it to their monthly Wisconsin cigarette tax return (CT-100). For reporting purposes, "unstamped" cigarettes include cigarettes stamped for another state.

Caution: The department does not allow the movement of unstamped cigarettes between permittees unless the cigarettes are intended for sale in interstate commerce (i.e. stamped with another state's stamp).

RECORD KEEPING

You must keep a complete copy of your return, including this schedule, and all records pertaining to your business for at least four years. The records must be kept at the permit location and in a place and manner easily accessible for review by department representatives.

ASSISTANCE AND FORMS

Information, forms and assistance are available at our following office:

2135 Rimrock Road
Madison WI 53713
(608) 266-8970

or write to: Mail Stop 5-107 | FAX (608) 261-7049
PO Box 8900 | E-mail: excise@revenue.wi.gov
Madison WI 53708-8900 | website: www.revenue.wi.gov

When ordering forms, include your Wisconsin permit number and the department's form number that appears in the lower left corner on each form (e.g. CT-101).

COMPUTER PRINTOUTS

The department will accept computer printouts of cigarette transactions in lieu of listing individual purchases on this schedule. If you want to submit computer listings, you must also...

1. Use this form as a summary sheet for the accompanying printouts. Simply complete the top portion of this schedule. Indicate "see attached" on line 2, and then enter the total of all unstamped single cigarettes you purchased on line 23 (Column A) and enter the total MSA-excluded cigarettes on line 23 (Column D).
2. Prepare your computer printouts using the same format and columnar sequence as on this form. If your computer cannot duplicate our format, you should submit a proposed format for our review. We will let you know if it is satisfactory or what changes will be required.
3. Use paper 8½ X 11 inches.

HOW TO COMPLETE THIS SCHEDULE

Use a single line for each transaction and provide all the information requested. **Each entry must be stated in terms of single cigarettes.** Do not enter packs or cartons. Provide a subtotal for each page and a grand total on the last page.

Enter the invoices of only one manufacturer or distributor per page. Complete **(A)** if the supplier is a Manufacturer. Check the appropriate box to identify the Manufacturer as either a Participating Manufacturer (PM) or a Non-Participating Manufacturer (NPM) of the Master Settlement Agreement (MSA). **The manufacturer must notify distributors of their status in their Letter of Direct Buy.* Complete **(B)** if the supplier is a WI Cigarette Distributor. Enter their WI Cigarette Distributor permit number (prefix and 4-digit number) and then enter the state for which the cigarettes are stamped for interstate commerce.

Line 1 Enter the balance from the previous page on line 1. If there is no previous page, enter zero.

Lines 2–22 Enter each purchase of unstamped cigarettes as invoiced to you.

Column A: Enter the total unstamped cigarettes for each invoice.

Columns B, C and D: Invoices containing 1) brands of a Non-Participating Manufacturer (NPM) of the Master Settlement Agreement (MSA) and/or 2) *excluded* brands of a Participating Manufacturer (PM) require additional reporting on those cigarettes. Enter the manufacturer name (when purchased from a WI Distributor) and then enter each brand name and the single cigarettes per brand. Breakdown by brand type (i.e. Menthol, Lights, 100's, King, etc.) is not required. NOTE: *Manufacturers must notify distributors of their status as either a Participating (PM) or Non-Participating (NPM) Manufacturer in their Letter of Direct Buy. In addition, Participating Manufacturers must notify distributors of any excluded brands not covered under the MSA.* **Submit in duplicate all pages with Columns B, C and D completed.**

Line 23 Add the amounts you entered in columns A and D lines 1 through 22 and enter the totals on line 23. Transfer the grand total from the last page of this schedule (Column A only) to your monthly return, CT-100, line 2.

ADDITIONAL INFORMATION

It is not necessary to enter purchases of cigarettes when you cancel the invoice in its entirety *before the order is shipped*. However, you should retain the invoice and offsetting credit memo in your files.

When the number of cigarettes received is less than the number invoiced, report the shortage on your Schedule of Unstamped Cigarette Credits (CT-102). When the number received is greater than the number invoiced, report the overage on the line immediately below the original entry on your CT-101 labeled "overage."

When cigarettes that you reported as short during a prior month are received in a subsequent month, enter the amount you receive on your purchase schedule (CT-101) with a cross-reference to your credit schedule (CT-102) indicating where the original shortage was claimed.