

CT-101 INSTRUCTIONS – WISCONSIN CIGARETTE TAX MULTIPLE SCHEDULE

INTRODUCTION

Form CT-101, Wisconsin Cigarette Tax Multiple Schedule, is an attachment to your monthly Wisconsin Cigarette Tax Return (Form CT-100 or Form CT-105) to report purchases, related credits, and sales.

Caution: *Movement of unstamped cigarettes between permittees is not allowed unless the cigarettes are intended for sale in interstate commerce (i.e. stamped with another state's stamp).*

DUE DATE

This schedule (if required) is due 15 days after the close of the month as an attachment to Form CT-100 or CT-105.

FILING METHOD

This schedule must be filed electronically as an attachment to the applicable form. Forms CT-100 and CT-105 are located at revenue.wi.gov/html/cigtob1.html. Check the box indicating the type of schedule that it represents (for example: check box 1 if you are using the form to report untaxed purchases).

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.

Important: Manufacturers must notify distributors of their status as either a Participating (PM) or Non-Participating Manufacturer (NPM) in their Letter of Direct Buy. In addition, Participating Manufacturers must notify distributors of any excluded (NPM) brands not covered under the MSA.

When completing the purchase schedules, enter the cigarettes as shown on the purchase invoices. Do not enter net amounts which reflect shortages or overages.

If shorted merchandise, enter the amount shorted on Schedule 3 or 4, as appropriate. If more merchandise is received than ordered, enter the excess amount on a separate line of the purchase schedule.

Untaxed Purchases – Schedule 1 (in-state permittees only)

Itemize all untaxed cigarette purchases received during the month. This includes: 1) unstamped cigarettes, or 2) other state stamped cigarettes that are stamped for interstate commerce. Enter the total cigarette sticks on line 2 of Form CT-100.

Tax-Paid Purchases – Schedule 2

Itemize all tax-paid cigarette purchases received during the month where a Wisconsin cigarette stamp is affixed. For out-of-state permittees, enter the total cigarette sticks on line 3 of Form CT-105.

CREDIT SCHEDULES (use a single line for each invoice)

“Credits” involve cigarettes that have been purchased but not received on a permittee’s premises (shortages) and damaged merchandise, whether discovered upon or after receipt.

Untaxed Credits – Schedule 3 (in-state permittees only)

Enter untaxed cigarettes received from the manufacturer, found to be short shipped, lost, or damaged prior to being received from a manufacturer. Shortages discovered before merchandise is received should be noted on papers provided by the carrier. Enter total untaxed credits on line 6 of Form CT-100.

Tax-Paid Credits – Schedule 4

Itemize all tax-paid cigarettes found to be short shipped, lost, or damaged prior to receipt of the tax-paid cigarettes from a Wisconsin cigarette distributor. Also report documented damage taking place on the premises and merchandise discovered damaged after receipt. Out-of-state permittees report credits to Wisconsin customers as a negative sale on Schedule 6.

SALES SCHEDULES (use a single line for each invoice)

Sales are reportable in the month that actual physical movement of the cigarette takes place from a distributor’s premises.

Untaxed Sales – Schedule 5

Itemize all sales of untaxed cigarettes made during the month to Wisconsin permittees or shipped out-of-state. Persons receiving untaxed cigarettes in Wisconsin must have the appropriate permit to purchase cigarettes tax-free.

Enter total untaxed out-of-state shipments on line 4 of Form CT-100. Total untaxed Wisconsin sales should be entered on line 5 of Form CT-100.

Tax-Paid Sales – Schedule 6

Itemize all sales of tax-paid cigarettes whether sold to Wisconsin distributors or Wisconsin retailers. For out-of-state permittees, enter the total on line 13 of Form CT-105.

On the last page of the schedule provide (and label) totals for:

- Sales to retailers
- Sales to wholesalers
- Wisconsin sales (total sales to retailers and wholesalers)

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 commonly asked questions
- Email us for assistance

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CT-101: Wisconsin Cigarette Tax Multiple Schedule

(File with Form CT-100 or Form CT-105)

IMPORTANT! For reporting purposes, UNSTAMPED cigarettes include cigarettes stamped for other states.

Legal Name	Tax Account Number	Month/Year (MM YYYY)
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- Type of schedule** (check one)
1. Untaxed Purchases
 3. Untaxed Credits
 5. Untaxed Sales
 2. Tax-Paid Purchases
 4. Tax-Paid Credits
 6. Tax-Paid Sales

DISTRIBUTOR PERMITTEES MUST COMPLETE

(Non-Participating Manufacturer's brands and excluded brands of Participating Manufacturers).

Line No.	Invoice		Purchased From or Sold To		Column A Invoice Total Single Cigarettes	Column B Manufacturer	Column C Brand Name	Column D Single Cigarettes
	Date	Number	Name	State				
1	Balance brought forward ▶					Balance brought forward ▶		
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20	Page Totals - provide a grand total on the last page of each schedule ▶					Do NOT transfer to CT-100 or CT-105 TOTAL ▶		

Sample Form