

FORM CT-114: INSTRUCTIONS

QUARTERLY REPORT OF WISCONSIN TAX-PAID CIGARETTES PURCHASED

WHO MUST FILE THIS RETURN

Permittees who receive only **tax-paid cigarettes with Wisconsin cigarette stamps affixed** must complete this report.

A “multiple retailer” permittee must prepare a separate report for each store location in Wisconsin. Attach a cover sheet listing the following retailer information: Wisconsin sales tax account number, store name (DBA), address, and cigarette total for the quarter. Enter the grand total on line 16 of your cover sheet.

DUE DATE

This return is due 15 days after the close of the quarter. To be timely filed, a return must be received by the due date.

Returns which are not timely filed are subject to a mandatory \$10 late-filing fee.

FILING METHOD

Form CT-114 must be filed electronically using an approved XML Schema or the Adobe LiveCycle fill-in form located at revenue.wi.gov/html/cigtob1/html.

HOW TO COMPLETE THIS REPORT

Use a single line for each transaction and provide all requested information.

Enter all purchases as single cigarettes not as packs or cartons.

RECORDS

You must keep a complete copy of your return and all records used in preparing the return. The records must be kept at the permit location in a place and manner easily accessible for review by department representatives.

PERMIT UPDATES

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

If the business is sold or discontinued during the month, and you would like to cancel your permit, check the box indicating that the cigarette permit should be cancelled and note the effective date of cancellation. If the business was sold, please provide the name and address of the purchaser.

Permits are not transferable and must be returned to the mailing address below for cancellation. You must file a return for the month you cease operations reporting all transactions through that date.

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

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

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Tax Account Number
FEIN / SSN
Quarter Ending (MM DD YYYY)

Read instructions before completing.

- 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

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

Line	Invoice		Purchased From		WISCONSIN STAMPED Single Cigarettes
	Date	Number	Name	Tax Account Number	
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18	TOTAL (add lines 1 through 17)				

DECLARATION: I declare under penalties of law that I have examined this report 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
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