

CT-115 INSTRUCTIONS - WISCONSIN STAMPED CIGARETTE SALES TO / RETURNS FROM AUTHORIZED NATIVE AMERICAN RETAIL STORES

WHO MUST COMPLETE THIS SCHEDULE

This schedule must be completed by all cigarette distributors who sell stamped cigarettes to retail stores authorized to sell cigarettes by federally recognized Native American Tribes occupying reservation/trust lands in Wisconsin. This schedule should also be used to report stamped cigarettes returned by the authorized tribal retail stores. If cigarettes are sold to authorized tribal retailers, obtain a letter from the tribe stating the names and addresses of the tribe's authorized cigarette retailers.

DUE DATE

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

FILING METHOD

This schedule is attached to Forms CT-100 and CT-105 which are located at revenue.wi.gov/html/cigtob1.html and must be filed electronically.

SPECIAL STAMPS

The special distinctive tribal cigarette tax stamps which are available from the department for both 20-packs and 25-packs must be affixed to all packs sold to retail stores authorized by any federally recognized Native American Tribe.

COMPLETING THIS FORM

Complete this schedule each month that you have transactions (sales and/or returns) with an authorized tribal retailer. Attach this schedule to the cigarette tax return that you are required to file each month with the department (CT-100 for in-state permittees or CT-105 for out-of-state permittees).

For in-state permittees filing the CT-100, this schedule is informational. For out-of-state permittees that file the CT-105, these sales must also be included on Schedule CT-101, Schedule 6, Tax-Paid Sales as part of Wisconsin sales. Out-of-state permittees should transfer the total on line 30 to their CT-101, Schedule 6, Tax-Paid Sales. Enter the total on a line and label it "Tribal sales from CT-115."

Use a single line for each transaction and provide all the information requested. Group sales by authorized retail store. **Each entry must be stated in terms of single cigarettes.** Do not enter number of packs or cartons.

Sales to Authorized Tribal Retailers. For each sale, indicate the date of the sale, invoice number, tribe's name, name and address of the authorized retail store purchasing the cigarettes, and the number of stamped single cigarettes sold to the authorized store covered by the invoice.

Credits (shorts/return of product by tribe). For each entry, indicate the credit memo/invoice number, its date, tribe's name, the name and address of the authorized retail store credited, and the number of stamped single cigarettes returned or shorted. Enter the number of cigarettes returned or shorted as a negative entry. This amount will be deducted when computing the total on line 30.

Line 30 Total. Enter the total net (sales less credits) number of Wisconsin stamped single cigarettes sold during the month to authorized tribal retail stores.

RECORDS

You must keep a complete copy of your return, including this schedule, and all records pertaining to your business for at least five years. The records must be kept at the permit location, and 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* (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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Wisconsin Department of Revenue
PO Box 8900
Madison WI 53708-8900

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

Please read the instructions before completing this form.

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Name	Tax Account Number	Month/Year (mm yyyy)
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Line No.	Invoice		Name of		Store Location Street Address & City	Wisconsin Stamped Single Cigarettes
	Date	Number	Tribe	Authorized Retail Store		
1	Balance Brought Forward					(000)
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
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17						
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24						
25						
26						
27						
28						
29						
30	TOTAL - Add lines 1 through 29					

Sample Form