

# CT-118 INSTRUCTIONS - SUMMARY OF WISCONSIN STAMPED CIGARETTES

## WHO MUST COMPLETE THIS SCHEDULE

All Wisconsin cigarette permittees required to file the monthly distributor's tax return (Form CT-100 for in-state permittees or Form CT-105 for out-of-state permittees) with the department must complete this schedule.

You must complete this schedule even if your inventory of Wisconsin stamped cigarettes is zero or did not change from the previous month.

## DUE DATE

This schedule is due 15 days after the close of the month.

## FILING METHOD

You must file this schedule electronically as part of Form CT-100 or CT-105. These forms and their applicable schedules are located at [revenue.wi.gov/html/cigtob1.html](http://revenue.wi.gov/html/cigtob1.html).

## TAKING INVENTORY

For purposes of completing this form and the monthly tax return, simultaneously inventory the unaffixed stamps, unstamped cigarettes (including cigarettes with another state's stamps affixed), and those stamped for this state. Take this inventory at the close of business on the last day of the month.

## COMPLETING THIS FORM

Express all entries in **single** cigarettes. Do not enter number of packs or cartons. Also, do not include any unstamped cigarettes on this form.

**SECTION A** – This section summarizes the inventory of Wisconsin stamped cigarettes at the close of business on the last day of the month.

**Line 1** Enter the number of salable stamped cigarettes located on the premises identified on the Wisconsin cigarette tax permit.

**Line 2** Enter the number of unsalable stamped cigarettes in your possession. When these cigarettes are physically returned to the manufacturer, each shipment should be entered (separately) in Section B of this form.

**Line 3** Enter the number of stamped cigarettes in off-premise storage.

**Line 6** Enter only those stamped cigarettes that cannot appropriately be entered on lines 1 through 5.

**Line 7** **Out-of-state permittees** filing the CT-105 must enter the total from line 7 into the formula on CT-105, line 10. **In-state permittees** filing the CT-100 make no further use of information appearing in this section.

**Line 8** Enter the number of Wisconsin stamped cigarettes in cigarette vending machines owned, operated, or serviced on premises that are under the control of another person. Title to these cigarettes remains with you until the cigarettes are purchased by the consumer.

**Line 8a** Enter the number of locations in which you have cigarette vending machines.

**Line 8b** Enter the total number of cigarette vending machines at all of these locations.

**SECTION B** – Use this section to list unsalable Wisconsin stamped cigarettes returned to manufacturers during the month. Enter each shipment (return) on a separate line.

**Lines 1-11** Provide the following information for each entry.

- Date cigarettes returned.
- Five digit department control number which appears on the cigarette tax refund claim (Form CT-624) filed with the department requesting a refund of the tax paid on stamps affixed to the returned cigarettes.
- Name of the manufacturer.
- Number of single cigarettes returned.

**Line 12** **Out-of-state permittees** filing the CT-105 must enter the total from line 12 into the formula on CT-105, line 5. **In-state permittees** filing the CT-100 make no further use of information appearing in this section.

## RECORDS

You must keep a complete copy of the return, including this schedule, and all records pertaining to the business for a minimum of 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](http://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

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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](mailto:excise@revenue.wi.gov)

Web site: [revenue.wi.gov](http://revenue.wi.gov)

# CT-118: SUMMARY OF WISCONSIN STAMPED CIGARETTES

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

Read the instructions before completing this form.

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Name	Tax Account Number	Month/Year (mmyyyy)
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## SECTION A INVENTORY OF WISCONSIN STAMPED CIGARETTES

Line No.	Description	Number of Single Cigarettes
1	Inventory of salable stock on licensed premise	(000)
2	Inventory of unsalable stock	
3	Other stock in off-premise storage	
4	Stock in salespersons' motor vehicles	
5	Stock on delivery or service trucks	
6	Other stock not included on lines 1 through 5	
7	Subtotal - add lines 1 through 6. <i>(Out-of-state distributors should enter this amount into the formula on line 10 of Form CT-105).</i>	
8	Cigarette stock in vending machines located on customers' premises	
	8a. Number of vending machine locations _____	
	8b. Total number of vending machines _____	
9	<b>TOTAL WISCONSIN STAMPED CIGARETTES IN INVENTORY AT THE CLOSE OF BUSINESS</b> - Add lines 7 and 8.	

## SECTION B WISCONSIN STAMPED CIGARETTES RETURNED TO THE MANUFACTURER

Line	Date Returned	Control Number From Refund Claim (Form CT-624)	Name of Manufacturer	Number of Single Cigarettes
1				(000)
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12	<b>TOTAL</b> - Add lines 1 through 11. <i>(Out-of-state permittees should enter this total into the formula on line 5 of Form CT-105).</i>			