

TT-101 Instructions – Wisconsin Tobacco Products Tax Multiple Schedule Instructions

INTRODUCTION

Form TT-101, Wisconsin Tobacco Products Tax Multiple Schedule, is an attachment to your monthly Wisconsin Tobacco Products Tax Return (Form TT-100) to report purchases, related credits, and sales.

FILING METHOD

This schedule must be filed electronically as an attachment to the xml schemas or Adobe LiveCycle fill-in Form TT-100 located at www.revenue.wi.gov/html/cigtob1.html.

PURCHASE SCHEDULES

Check the applicable box indicating the type of schedule that the form represents (for example: check box 1 if the form is reporting untaxed purchases).

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

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 tobacco products purchases received during the month. This includes all free samples and promotional products received. Enter the total tobacco products on line 1 of Form TT-100.

Tax-Paid Purchases – Schedule 2

Itemize all tobacco products purchased and received during the month where Wisconsin tobacco products tax was paid.

CREDIT SCHEDULES (use a single line for each invoice)

“Credits” are tobacco products 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 tobacco products 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 2 of Form TT-100.

Tax-Paid Credits – Schedule 4

Itemize all tax-paid tobacco products found to be short shipped, lost, or damaged prior to receipt of the tax-paid tobacco products from a Wisconsin tobacco products distributor. Also report documented damage taking place on your premises, and merchandise discovered damaged after its 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 tobacco products takes place from a distributor’s premises.

Untaxed Sales – Schedule 5

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

Enter total untaxed out-of-state shipments on line 3 of Form TT-100.

Tax-Paid Sales – Schedule 6

Itemize all sales of tax-paid tobacco products whether sold to Wisconsin distributors or Wisconsin retailers. For out-of-state permittees, enter the total on line 1 of Form TT-100.

Columns A, B, and C – ‘Roll-Your-Own’ (RYO) Tobacco Products

The Wisconsin Tobacco Master Settlement Agreement law (MSA) defines “roll-your-own” tobacco as tobacco that, because of its appearance, type, packaging, or labeling, is suitable for use and likely to be offered to, or purchased by, consumers as tobacco for making cigarettes. Invoices containing “roll-your-own” tobacco products require additional reporting. For each invoice with RYO tobacco products, enter the manufacturer’s name, each brand name of “roll-your-own” tobacco, and the total ounces received per brand.

ASSISTANCE

You can access the department’s web site 24 hours a day, 7 days a week, at www.revenue.wi.gov. From this web site you can:

- Access *My Tax Account* (MTA)
- Complete electronic fill-in forms
- Download forms, schedules, instructions, and publications
- View answers to commonly asked questions
- E-mail us for assistance

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TT-101: Wisconsin Tobacco Products Tax Multiple Schedule

Attach this schedule to Form TT-100

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

ROLL-YOUR-OWN (RYO) TOBACCO PRODUCTS
 (See reverse side for definition of "roll-your-own")

Line No.	Invoice		Purchased From or Sold To		Manufacturer's List Price	Column A	Column B	Column C
	Date	Number	Name	State		Manufacturer	Brand Name	Total Ounces (per brand)
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 TT-100 . . TOTAL ▶		

