

TT-101C INSTRUCTIONS

INTRODUCTION

Form TT-101C, Wisconsin Cigar Tax Multiple Schedule, is an attachment to your Wisconsin Tobacco Products 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 or Adobe LiveCycle fill-in Form TT-100 located at revenue.wi.gov/html/cigtob1.html.

DUE DATE

This schedule is due with your monthly Form TT-100 return.

HOW TO COMPLETE THIS SCHEDULE

- 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).
- Use a separate line for each transaction / invoice and provide all the requested information.
- Provide a subtotal for each page and a grand total on the last page.
- Report each transaction on its own line and provide all the information requested.
- Report each receipt in single cigar brands.

PURCHASE SCHEDULES

- When completing the purchase schedules, enter the cigars as shown on the purchase invoices.
- Do not enter net amounts which reflect shortages or overages.
- For shortages, enter the amount shorted on Schedule 3 or 4, as appropriate.
- For overages, enter the excess amount on a separate line of the purchase schedule.

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

Itemize all untaxed cigar purchases received during the month. This includes all free samples and promotional products received. Enter the total cigar tax on line 11 of Form TT-100.

Tax-Paid Purchases – Schedule 2

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

CREDIT SCHEDULES

“Credits” are cigars 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 cigars 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 12 of Form TT-100.

Tax-Paid Credits – Schedule 4

Itemize all tax-paid cigars found to be short shipped, lost, or damaged prior to your receipt of the tax-paid cigars 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

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

Untaxed Sales – Schedule 5

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

Enter total untaxed out-of-state shipments tax credit on line 13 of Form TT-100.

Tax-Paid Sales – Schedule 6

Itemize all sales of tax-paid cigars whether sold to Wisconsin distributors or Wisconsin retailers. For out-of-state permittees, enter the total cigar tax on line 11 of Form TT-100.

RECORD KEEPING

Keep a complete copy of your return, including this schedule, and all records used in preparing the return for a minimum of five years. 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 common questions
- Email us for assistance

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E-mail: excise@revenue.wi.gov

Mailing Address

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Wisconsin Department of Revenue
PO Box 8900
Madison WI 53708-8900

TT-101C: Wisconsin Cigar Tax Multiple Schedule

Attach this schedule to Form TT-100

Page _____ of _____

Legal Name	Tax Account Number	Month/Year (MM YYYY)
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Type of schedule (check one)

- | | | |
|------------------------------------------------|----------------------------------------------|--------------------------------------------|
| <input type="checkbox"/> 1. Untaxed Purchases | <input type="checkbox"/> 3. Untaxed Credits | <input type="checkbox"/> 5. Untaxed Sales |
| <input type="checkbox"/> 2. Tax-Paid Purchases | <input type="checkbox"/> 4. Tax-Paid Credits | <input type="checkbox"/> 6. Tax-Paid Sales |

Line No.	Invoice		Purchased From or Sold To		Column A Number of Single Cigars	Column B Manufacturer's List Price on Cigars	Column C Tax Based on List Price (Column B x 71%)	Column D Tax Based on Single Cigar Cap (Column A x \$0.50)	Column E TAX DUE (Enter lesser of Column C or D)
	Date	Number	Name	State					
1	Balance brought forward								▶
2									
3									
4									
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21	Page Totals – provide a grand total on the last page of each schedule								▶