

TT-101M INSTRUCTIONS

INTRODUCTION

Form TT-101M, Wisconsin Moist Snuff 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 an approved XML schema or the Adobe LiveCycle fill-in form located at revenue.wi.gov/html/cigtob1.html.

DUE DATE

This schedule is due with your Form TT-100.

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).
- Each transaction must be entered on a separate line. Provide all requested information for each transaction.

PURCHASE SCHEDULES

- When completing the purchase schedule, enter the moist snuff 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 moist snuff purchases received during the month. This includes all free samples and promotional products received. Enter the total moist snuff on line 7 of Form TT-100.

Tax-Paid Purchases – Schedule 2

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

CREDIT SCHEDULES

“Credits” are moist snuff that has 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 moist snuff 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 8 of Form TT-100.

Tax-Paid Credits – Schedule 4

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

Untaxed Sales – Schedule 5

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

Enter total untaxed out-of-state shipments on line 9 of Form TT-100.

Tax-Paid Sales – Schedule 6

Itemize all sales of tax-paid moist snuff whether sold to Wisconsin distributors or Wisconsin retailers. For out-of-state permittees, enter the total on line 7 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

Physical Address

2135 Rimrock Road
Madison WI 53713

Phone: (608) 266-6701

Fax: (608) 261-7049

Email: excise@revenue.wi.gov

Mailing Address

Excise Tax Unit
Wisconsin Department of Revenue
PO Box 8900
Madison WI 53708-8900

TT-101M: Wisconsin Moist Snuff 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		Manufacturer's List Price
	Date	Number	Name	State	
1	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				▶