



SCHEDULE C – Tobacco Products Sales to Customers Outside Wisconsin

Attach this schedule to Form TT-100.

TT-103: Page _____ of _____

| | | | |
|------------|-------------------------|---------------|----------------------|
| Legal Name | Federal Employer ID No. | Permit Number | Month/Year (MM YYYY) |
|------------|-------------------------|---------------|----------------------|

Enter your sales shipped to customers outside Wisconsin on the lines below. List each invoice separately and provide all the information requested. Group the sales by state and provide a separate total for each state.

*Manufacturer's List Price = manufacturer's established list price to distributors, prior to any reductions for volume or discount.

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

| Line No. | Invoice | | Shipped To | | Untaxed Tobacco Products (including RYO) at *Manufacturer's List Price | Column A | Column B | Column C |
|----------|---|------|------------------|-------|--|--|------------|--------------------------|
| | Number | Date | Name and Address | State | | Manufacturer | Brand Name | Total Ounces (per brand) |
| 1 | Balance from prior page of Form TT-103 | | | | | Balance from prior page | | |
| 2 | | | | | | | | |
| 3 | | | | | | | | |
| 4 | | | | | | | | |
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| 18 | | | | | | | | |
| 19 | | | | | | | | |
| 20 | | | | | | | | |
| 21 | | | | | | | | |
| 22 | Total – Enter the final total for each state on Form TT-100, line 3..... | | | | | Roll-Your-Own Tobacco Total | | |

INSTRUCTIONS

WHO MUST COMPLETE THIS SCHEDULE

All tobacco products distributors located in Wisconsin must complete this schedule and attach it to their monthly Wisconsin tobacco products tax return (Form TT-100) when claiming credit for tobacco products that have been shipped or transported by them to customers located outside Wisconsin.

RECORD KEEPING

You must keep for at least four years a complete copy of your return, including this schedule, and all records used in preparing the return. The records must be kept at the permit location and in a place and manner easily accessible for review by department representatives.

ASSISTANCE AND FORMS

Information, forms and assistance are available at our Madison office:

2135 Rimrock Road
Madison WI 53713

(608) 266-8970

or write to: Mail Stop 5-107
PO Box 8900
Madison WI 53708-8900
FAX (608) 261-7049
E-mail: excise@revenue.wi.gov

When ordering forms, include your Wisconsin permit number and the department's form number that appears in the lower left corner on each form (e.g., Form TT-103). Forms are also available on the website below.

INTERNET ADDRESS

You can access the department's website 24 hours a day, seven days a week, at www.revenue.wi.gov. From this website, you can:

- Complete electronic fill-in forms
- Download forms, schedules, instructions, and publications
- View answers to frequently asked questions
- E-mail us comments or request help

COMPUTER PRINTOUTS

The department will accept computer printouts of tobacco products transactions in lieu of listing individual sales on this schedule. If you submit computer listings, you must also:

1. Use this form as a summary sheet for the accompanying printouts. Complete the top portion of this schedule. Indicate "see attached" on line 2. Enter the total untaxed tobacco products (not including cigars and moist snuff), including "roll-your-own," you received on line 22. Enter the total of all "roll-your-own" tobacco products you received, in total ounces, on line 22, Column C. Cigars and moist snuff are reported on Forms TT-103C and TT-103M, respectively.

2. Prepare your computer printouts using the same format and columnar sequence as on this form. If your computer cannot duplicate our format, you should submit a proposed format for our review and approval prior to filing.
3. Use paper measuring 8½ x 11 inches.

HOW TO COMPLETE THIS SCHEDULE

Use a single line for each transaction and provide all the information requested. Group sales by state. Provide a subtotal and final total for each state.

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 shipped by you or returned to you per brand. Submit in duplicate all pages with Columns A, B and C completed.

LINE INSTRUCTIONS

Line 1 Enter the balance from the previous page on line 1. If there is no previous page, enter zero.

Lines 2-21 Enter the invoice number and date; the name, address and state of the person or firm you shipped to; and the tobacco products (not including cigars and moist snuff), including "roll-your-own" tobacco, shipped at Manufacturer's List Price. Manufacturer's List Price is the manufacturer's established list price to distributors, prior to reductions for volume or discount.

If your customers return to you any tobacco products previously purchased, enter those returns as negative sales and retain copies of the credit memos issued to your customers.

Line 22 Add amounts entered in the column for Tobacco Products (including RYO) and Column C. Enter the totals on line 22. Enter the total tobacco products (including RYO) that you shipped to customers in each state on Form TT-100, line 3.

Caution: The department requires that distributors have proof the tobacco products physically left Wisconsin. Credit will not be allowed without you keeping copies of invoices, delivery tickets signed by the recipient, and/or shipping documents, including bills of lading or freight bills signed by the carrier.