

CT-105 LINE KEY

Wisconsin Distributor's Cigarette Return Out-of-State Permittees

Section 1

1. Physical inventory first of month
 - a. This field is manual entry
2. Value of Wisconsin Stamps purchased
 - a. This field sums all **purchases gross values** on CT-104
3. Value of Wisconsin stamps on cigarettes received from other permittees
 - a. This field sums all transactions on the CT-101 with a schedule code **1B** if the tax jurisdiction is **WI** or **WITRB**; multiplied by 0.126
4. Total value of available Wisconsin stamps
 - a. This field auto calculates sum of lines 1 , 2 and 3
5. Value of affixed Wisconsin stamps returned to manufacturers
 - a. This field sums all transactions on the CT-101 with a schedule code **2D** if the tax jurisdiction is **WI** or **WITRB**; multiplied by 0.126
6. Value of unaffixed Wisconsin stamps, returned, lost or destroyed
 - a. This field sums all positive value adjustment codes except small cigar **gross values** on the CT-104
7. Total value of Wisconsin stamps disposed of by means other than through sales of stamped cigarettes into Wisconsin
 - a. This field auto calculates sum of line 5 and 6
8. Net value of stamps to be accounted for
 - a. This field auto calculates line 4 less line 7
9. Value of end-of-month inventory of Wisconsin stamps not affixed
 - a. This field is **gross value physical ending inventory** on the CT-104
10. Value of end-of-month inventory of Wisconsin stamps on cigarettes
 - a. This field sums **total cigarettes physical ending inventory** on the CT-118; multiplied by 0.126
11. Total value of end-of-month inventory of Wisconsin stamps
 - a. This field auto calculates sum of line 9 and 10
12. Tax paid by Wisconsin stamps disposed of
 - a. This field auto calculates line 8 less line 11
13. Tax due on total sales of single cigarettes into Wisconsin
 - a. This field sums all transactions on the CT-101 with a schedule code **2B or 2C** if the tax jurisdiction is **WI** or **WITRB**; multiplied by 0.126
14. If line 13 exceeds line 12, enter difference here
 - a. This is \$0 if line 12 > line 13
 - b. If line 13 > line 12, subtract line 12 from line 13 and enter amount
15. If line 12 exceeds line 13, enter difference here
 - a. This is \$0 if line 13 > line 12

- b. If line 12 > line 13, subtract line 13 from line 12 and enter amount

Section 2

- 16. Gross value of Wisconsin stamps purchased
 - a. This field is the amount on line 2
- 17. Less bad debt cigarette tax deduction
 - a. This field sums all **single cigarettes** * **tax rate** from CT-117. Tax rate is determined by the date of the sale invoice for each.
- 18. Add bad debt cigarette tax repayment
 - a. This field is manual entry
- 19. Net Amount
 - a. This field auto calculates line 16 plus line 18 less line 17
- 20. Less 0.8% discount
 - a. This field auto calculates line 19 multiplied by 0.008
- 21. Net Cigarette Tax
 - a. This field auto calculates line 19 less line 20
- 22. Total printing costs
 - a. This field is manual entry
- 23. Total Amount Due
 - a. This field auto calculates line 21 plus line 22 and entered if value is greater than \$0.
- 24. Total Refund Claimed
 - a. This field auto calculates line 21 plus line 22 and entered if value is less than \$0.

Section 3

- 25. Do you have any Master Settlement Agreement (MSA) reporting requirements for Non-Participating Manufacturer's products for this period?