

CT-105: Instructions

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

WHO MUST FILE THIS RETURN

This return and its accompanying schedules must be electronically filed each month by all Wisconsin cigarette tax permittees located out of state.

DUE DATE

This return is due 15 days after the close of the month. To be timely filed, a return must be received by the due date.

Returns which are not timely filed are subject to:

1. A mandatory \$10 late-filing fee.
2. Interest on the tax due at the rate of 1.5% per month calculated from the due date of the return until paid.

FILING METHOD

Form CT-105 and applicable schedules must be filed electronically through My Tax Account (MTA) or by a department approved XML Schema.

LINE INSTRUCTIONS

Complete the supporting schedules first as most of the figures for the return come from the supporting schedules.

Line 1 **Manually** enter the value of the Wisconsin cigarette tax stamp inventory from line 11 of the prior month's Form CT-105.

Line 2 This field auto-populates data from Schedule CT-104.

Line 3 This field auto-populates data from Schedule CT-101.

Line 5 This field auto-populates data from Schedule CT-101.

Line 6 This field auto-populates data from Schedule CT-104.

Line 9 This field auto-populates data from Schedule CT-104.

Line 10 This field auto-populates data from Schedule CT-118.

Line 13 This field auto-populates data from Schedule CT-101.

Lines 14 and 15 If the difference entered on either of these two lines appears to be excessive, recheck the computations and schedule entries.

Line 23 Auto-calculates the total amount due. Make the check payable to the Wisconsin Department of Revenue.

PAYMENT

Make checks payable to Wisconsin Department of Revenue.

Distributors with annual cigarette tax liabilities of \$1,000 or more are required to pay by Electronic Funds Transfer (EFT). Call (608) 264-9918 for information about paying taxes by EFT.

RECORDS

Keep a complete copy of your return and all records used in preparing the return for a minimum of five years. The records must be kept at the permit location in a place and manner easily accessible for review by department representatives.

PERMIT UPDATES

Notify the department in writing immediately when the business undergoes any change to its name, address, or ownership.

If the business is sold or discontinued during the month, and you would like to cancel your permit, check the box indicating that the cigarette permit should be cancelled and note the effective date of cancellation. If the business was sold, please provide the name and address of the purchaser.

Permits are not transferable and must be returned to the mailing address below for cancellation. You must file a return for the month you cease operations reporting all transactions through that date.

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 commonly asked questions
- Email us for assistance

Physical Address

2135 Rimrock Road
Madison WI 53713

Mailing Address

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

Phone: (608) 266-6701

Fax: (608) 261-7049

Email: DORExciseTaxpayerAssistance@wisconsin.gov

**CT-105: Wisconsin Distributor's
Cigarette Tax Return
Out-of-State Permittees**

SECTION 1 RECONCILIATION OF UNSTAMPED SINGLE CIGARETTES

1. Value of inventory of Wisconsin stamps (from your prior month's CT-105)	1		.00
2. Value of Wisconsin stamps purchased (from CT-104)	2		.00
3. Value of Wisconsin stamps on cigarettes received from other permittees			
.126 X ▶ _____	3	(number of single cigarettes)	.00
4. Total value of available Wisconsin stamps	4		.00
5. Value of affixed Wisconsin stamps returned to manufacturers			
.126 X ▶ _____	5	(number of single cigarettes)	.00
6. Value of unaffixed Wisconsin stamps, returned, lost, or destroyed (from CT-104)	6		.00
7. Total value of Wisconsin stamps disposed of by means other than through sales of stamped cigarettes into Wisconsin	7		.00
8. Net value of stamps to be accounted for	8		.00
9. Value of end-of-month inventory of Wisconsin stamps not affixed (from CT-104)	9		.00
10. Value of end-of-month inventory of Wisconsin stamps on cigarettes (from CT-118)			
.126 X ▶ _____	10	(number of single cigarettes)	.00
11. Total value of end-of-month inventory of Wisconsin stamps	11		.00
12. Tax paid by Wisconsin stamps disposed of	12		.00
13. Tax due on total sales of single cigarettes into Wisconsin (from CT-101)			
.126 X ▶ _____	13	(number of single cigarettes)	.00
14. If line 13 exceeds line 12, enter the difference here NET DEBIT	14		.00
15. If line 12 exceeds line 13, enter the difference here NET CREDIT	15		.00

SECTION 2 COMPUTATION OF AMOUNT DUE

16. Gross value of Wisconsin stamps purchased	16	.00
17. Less bad debt cigarette tax deduction (from CT-117)	17	.00
18. Add bad debt cigarette tax repayment (manual entry)	18	.00
19. NET AMOUNT	19	.00
20. Less 0.8% discount	20	.00
21. NET CIGARETTE TAX (manual entry)	21	.00
22. Total printing costs	22	.00
23. TOTAL AMOUNT DUE	23	.00
24. TOTAL REFUND CLAIMED	24	.00

SECTION 3 MASTER SETTLEMENT AGREEMENT REPORTING

25. Do you have any Master Settlement Agreement (MSA) reporting requirements for Non-Participating Manufacturers products for this period? **25** Yes No
 If yes, complete Form CT-101.

Check here if your required MSA e-mail address has changed. New address _____

DECLARATION: I declare under penalties of law that I have examined this return and all attachments and to the best of my knowledge and belief, it is true, correct and complete.

Signature of Permittee (or authorized agent)	Preparer's Name (please print or type)	Preparer's Phone Number ()	Date
--	--	-----------------------------------	------