

Schedule
CT-118

Uniform Cigarette Inventory Schedule

Reporting Period

Physical Inventory of Cigarettes
Include all cigarettes in inventory – stamped, unstamped, saleable or unsalable

Date (YYYY-MM)

Due Date:
File with your
Form CT-100 or CT-105.

**Total Cigarettes
(No. of Sticks)**

Beginning Inventory (Last month Ending Inventory)

Adjustments to Inventory

Adjustment Type	Federal Description	MSA Status	Tax Jurisdiction	UPC Number	UPC's Unit of Measure (UOM)	Quantity	Manufacturer	Brand Family	Total Cigarettes (No. of Sticks)	Sticks per pack
Total										

Physical Ending Inventory

Federal Description	MSA Status	Tax Jurisdiction	UPC Number	UPC's Unit of Measure (UOM)	Quantity	Manufacturer	Brand Family	Total Cigarettes (No. of Sticks)	Sticks per pack
Total									

Uniform Cigarette Inventory Schedule – Instructions

This schedule is used to report the total beginning inventory of cigarettes, adjustments to inventory during the reporting period, and the physical ending inventory of cigarettes at the close of the reporting period. This includes all cigarettes in inventory whether stamped, unstamped, saleable, or unsalable.

Who Must Complete This Schedule

All Wisconsin cigarette permittees required to file the monthly distributor's tax return (Form CT-100 for in-state permittees or Form CT-105 for out-of-state permittees) with the department must complete this schedule.

You must complete this schedule even if your inventory of Wisconsin stamped cigarettes is zero or did not change from the previous month.

Due Date

This schedule is due 15 days after the close of the month as an attachment to Form CT-100 or CT-105.

Filing Method

This schedule must be filed electronically through My Tax Account (MTA) or by a department approved XML schema.

Taking Inventory

For purposes of completing this form and the monthly tax return, simultaneously inventory the unaffixed stamps, unstamped cigarettes (including cigarettes with another state's stamps affixed), and those stamped for this state. Take this inventory at the close of business on the last day of the month.

Completing This Form

Express all entries in *single* cigarettes. Do not enter number of packs or cartons. Also, do not include any unstamped cigarettes on this form.

Beginning Inventory

Enter the total cigarette sticks from the previous month's ending inventory.

Adjustments to Inventory

Report items not covered by an invoice, which includes, but is not limited to adjustments for damaged, lost, or stolen cigarette packs.

- **Adjustment Type** – Refer to the electronic filing [Table of Codes](#) and select the appropriate code for the adjustment taken.
- **Federal Description** – Enter the type of cigarette based on the federal definition. Refer to the electronic filing [Table of Codes](#).
- **MSA Status** – Enter OPM, SPM, or NPM to indicate if the cigarette was manufactured by an original participating, subsequent-participating, or non-participating manufacturer to the Master Settlement Agreement.
- **Tax Jurisdiction** – Enter the applicable tax jurisdiction code. Refer to the electronic filing [Table of Codes](#). For unstamped cigarettes enter UNSTP.
- **UPC Number** – Enter the Universal Product Code (UPC) assigned to the product brand you are reporting.
- **UPC's Unit of Measure (UOM)** – Enter the unit of measure of the UPC being reported. PAK identifies packs, CTN identifies cartons, CSE identifies case.
- **Manufacturer** – Enter the manufacturer of the product you are reporting. Refer to the reporting state's tobacco directory.
- **Brand Family** – Enter the brand family for the product being reported. This should agree with the UPC identified in the UPC number field.

- **Total Cigarettes** – Enter the total number of cigarette sticks you are reporting.
- **Sticks Per Pack** – Enter the total number of sticks per pack you are reporting.

Physical Ending Inventory

Take a physical count of your cigarettes at the close of business on the last working day of the reporting period. Enter the total number of cigarettes on hand. This includes all cigarettes for every tax jurisdiction where title has not passed whether stamped or unstamped.

- **Federal Description** – Enter the type of cigarette based on the federal definition. Refer to the electronic filing [Table of Codes](#).
- **MSA Status** – Enter OPM, SPM, or NPM to indicate if the cigarette was manufactured by an original participating, subsequent-participating, or non-participating manufacturer to the Master Settlement Agreement. Enter N/A if you are reporting to a non-MSA state.
- **Tax Jurisdiction** – Enter the applicable tax jurisdiction code. Refer to the electronic filing [Table of Codes](#). For unstamped cigarettes enter UNSTP.
- **UPC Number** – Enter the Universal Product Code (UPC) assigned to the product brand you are reporting.
- **UPC's Unit of Measure (UOM)** – Enter the unit of measure of the UPC being reported. PAK identifies packs, CTN identifies cartons, CSE identifies case.
- **Manufacturer** – Enter the manufacturer of the product you are reporting. Refer to the reporting state's tobacco directory.
- **Brand Family** – Enter the brand family for the product being reported. This should agree with the UPC identified in the UPC number field.
- **Total Cigarettes** – Enter the total number of cigarette sticks you are reporting.
- **Sticks Per Pack** – Enter the total number of sticks per pack you are reporting.

Record Keeping

You must keep a complete copy of the return, including this schedule, and all records pertaining to the business for a minimum of five years. The 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 web site 24 hours a day, 7 days a week, at revenue.wi.gov. From this web site you can:

- Access My Tax Account (MTA)
- Complete electronic fill-in forms
- Download forms, schedules, instructions, and publications
- View answers to commonly asked questions
- E-mail us for assistance

Madison Office Location

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