

CT-100 LINE KEY

WISCONSIN DISTRIBUTOR'S CIGARETTE TAX RETURN

Section 1

1. Physical inventory first of month
 - a. This field is manual entry
2. Unstamped cigarettes purchased
 - a. This field sums all transactions on the CT-101 with a schedule code **1A** or **1B** if the tax jurisdiction is not **WI** or **WITRB**
3. Total available
 - a. This field auto calculates sum of lines 1 and 2
4. Total out-of-state sales
 - a. This field sums all transactions on the CT-101 with a schedule code **2B** or **2C** if the tax jurisdiction is not **WI** or **WITRB**
5. Sales in Wisconsin
 - a. This field sums all transactions on the CT-101 with a customer code of **Military** or **Government** and a schedule code **2C**
6. Credits
 - a. This field sums all transactions on the CT-101 with a schedule code **2D** and if the tax jurisdiction is not **WI** or **WITRB**
7. Total exemptions
 - a. This field auto calculates sum of lines 4, 5 and 6
8. Gross taxable cigarettes
 - a. This field auto calculates line 3 less line 7
9. Net taxable cigarettes
 - a. This field auto calculates line 8 less line 10
10. End-of-month physical inventory of unstamped cigarettes
 - a. This field is manual entry

Section 2

11. Tax Due on single cigarettes on line 9 above
 - a. This field auto calculates the amount in line 9 multiplied by .126
12. Value of Wisconsin stamps used
 - a. This field is from the CT-104 **beginning inventory gross value** plus the sum of all **purchases gross values** less the sum of the positive values **adjustments gross values** if the adjustment code is not **small cigar** less **physical ending inventory gross value**
13. If line 11 exceeds line 12, enter the difference here
 - a. This is \$0 if line 12 > line 11
 - b. If line 11 > line 12, subtract line 12 from line 11 and enter amount
14. If line 12 exceeds line 11, enter the difference here
 - a. This is \$0 if line 11 > line 12
 - b. If line 12 > line 11, subtract line 11 from line 12 and enter amount

Section 3

15. Gross value of Wisconsin stamps purchased
 - a. This field is the sum of all **purchases gross values** from the CT-104
16. Less bad debt cigarette tax deduction
 - a. This field is sum of all **single cigarettes * tax rate** from CT-117. Tax rate is determined by the date of the sale invoice for each.
17. Add bad debt cigarette tax repayment
 - a. This field is manual entry
18. Net Amount
 - a. This field auto calculates line 15 less line 16 plus line 17
19. Less 1.25% discount
 - a. This field auto calculates line 18 multiplied by 0.125
20. Net Cigarette Tax
 - a. This field auto calculates line 18 less line 19
21. Total printing costs
 - a. This field is manual entry
22. Total Amount Due
 - a. This field auto calculates line 20 plus line 21 and entered if value is greater than \$0.
23. Total Refund Claimed
 - a. This field auto calculates line 20 plus line 21 and entered if value is less than \$0.

Section 4

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