

**WISCONSIN DEPARTMENT OF REVENUE  
DIVISION OF INCOME, SALES, AND EXCISE TAX**

**NOTICE OF PROPOSED GUIDANCE DOCUMENTS**

Pursuant to sec. 227.112, Wis. Stats., the Wisconsin Department of Revenue, Division of Income, Sales, and Excise Taxes hereby seeks comment on the proposed guidance document listed in the table below.

**SUBMITTING PUBLIC COMMENTS**

Public comments on proposed or adopted guidance documents may be submitted online at: <https://www.revenue.wi.gov/Pages/contactUs/proposed-Guidance.aspx>.

**DEADLINE FOR SUBMISSION**

The period for public comment for proposed guidance documents ends 21 days after publication in the Administrative Register, unless the Governor approves a shorter commenting period.

<b>Document Number</b>	<b>Document Title</b>
<b>100098</b>	Cigarette Tax - Common Questions

State of Wisconsin  
Department of Revenue

## Cigarette Tax

**This is a proposed guidance document. The document has been submitted to the Legislative Reference Bureau for publication in the Administrative Register for public comment as provided by sec. 227.112(1), Wis. Stats.**

1. What are the definitions of "cigarettes," "person" and "permittee?"
2. What requirements does a distributor need to meet to sell cigarettes to retailers or other permitted wholesalers for sale in the state of Wisconsin?
3. What requirements does a retailer need to meet to sell cigarettes to consumers in the state of Wisconsin?
4. What is the tax rate on cigarettes?
5. When is there an inventory tax?
6. If I file a late inventory tax return, will I be charged?
7. Do I need a permit to handle cigarettes?
8. Who pays the cigarette tax?
9. Who pays the cigarette use tax?
10. How do I pay the cigarette tax?
11. How do distributors report and pay for a cigarette stamp order that is different from what they actually received?
12. How do I file my cigarette return?
13. What should I do if filing electronically causes a hardship?
14. When are cigarette returns due?
15. Are any cigarettes exempt from the cigarette tax?
16. Is an excise tax imposed on electronic cigarettes (E-Cigarettes) in Wisconsin?
17. Will the Wisconsin Department of Revenue (DOR) refund any cigarette taxes I paid?

18. How do I correct a cigarette return I already filed?
19. If I file an incorrect cigarette return, will I have to pay interest or penalties?
20. Should I notify the Department of Revenue (DOR) if the business changes its name, address, or ownership or if the business no longer operates in Wisconsin?
21. What records should I keep for Wisconsin tax purposes, and how long should I keep them?
22. Entering the UPC and manufacturer information requires a significant amount of keying (address, FEIN). Is there a way to autofill the manufacturer's address and FEIN?
23. On the new CT-104, Uniform Stamp Schedule, what is the difference in "Adjustment" vs. "Purchases?"

## 1. What are the definitions of "cigarettes," "person" and "permittee?"

- **Cigarettes** - Wisconsin law defines cigarettes as any roll of tobacco which is wrapped in paper or any substance other than tobacco [sec. 139.30(1m), Wis. Stats.].
- **Person** - includes any individual, sole proprietorship, partnership, limited liability company, corporation, or association. A single-owner entity that is disregarded as a separate entity under ch. 71 is disregarded as a separate entity for purposes of this subchapter [sec. 139.30(8p), Wis. Stats.].
- **Permittee** - A person who holds a cigarette permit issued by the Wisconsin Department of Revenue (DOR).

## 2. What requirements does a distributor need to meet to sell cigarettes to retailers or other permitted wholesalers for sale in the state of Wisconsin?

The requirements for what constitutes the legal sale of cigarettes in Wisconsin are found in sections 139, subch. II and 995.12, Wis. Stats.

Any distributor permittee who violates any of the following requirements is subject to revocation of its cigarette permit, fines/forfeitures, and/or confiscation of illegal cigarettes.

### Requirements:


#### a. Direct buy of cigarettes by distributors

Wisconsin distributors (both in-state and out-of-state) may affix Wisconsin tax stamps only to cigarettes purchased directly from the manufacturer of those cigarettes. For cigarettes imported into the U.S., unstamped cigarettes must be purchased directly from the manufacturer's authorized first importer of record of those cigarettes. Wisconsin distributors may also purchase cigarettes with the Wisconsin tax stamp affixed from other distributors who have department approval for those brand(s) and supplier(s).

**Note:** Any cigarettes purchased from another source are illegal and are subject to confiscation in Wisconsin.

**b. Department approval prior to receipt or sale of cigarettes in Wisconsin**

Prior to receipt or sale in Wisconsin, distributors must have the approval of the Wisconsin Department of Revenue for the direct purchase of all cigarettes they will receive in Wisconsin or to which they will affix Wisconsin tax stamps for sale in Wisconsin.

Distributors must provide to the department a  Letter of Direct Buy (LDB) from the manufacturer or authorized importer. The department will notify the distributor of approval to purchase those cigarettes unstamped from the manufacturer or authorized importer. No cigarettes may be brought or shipped into Wisconsin without the department's approval. To be approved, the cigarettes must meet all state **and** federal requirements for legal sale, including appearance of good standing on the Attorney General's Directory of Certified Tobacco Manufacturers and Brands.

**c. Continued legal sale after department approval**

For continued legal sale after receiving department approval, the manufacturer's products must continue to:

- Appear in good standing on the Attorney General's Directory.
- Maintain federal requirements for legal sale (such as FTC, FDA, CDC, TTB and ATF).
- Be direct bought from approved legal source. Invoices must validate this requirement.

**d. Directory of Certified Tobacco Manufacturers and Brands**

A distributor may affix Wisconsin tax stamps only to department-approved cigarettes that appear in good standing on the Attorney General's Directory of Certified Tobacco Manufacturers and Brands. Distributors may **not** affix stamps to any product, sell, or make available to Wisconsin consumers any stamped product on or after the date a product is delisted from the Attorney General's Directory.

**e. Reporting requirement for all distributor permittees**

All distributors must properly report all transactions of cigarette products, including Roll-Your-Own (RYO) tobacco and little cigars, by uniform schedule code, product description, MSA Status, price, tax jurisdiction, UPC number, manufacturer, brand family, and quantity (single sticks/ounces) to the Wisconsin Department of Revenue on their monthly reporting forms and maintain all records for at least five years.

**Important:** All Subsequent Participating Manufacturers' (SPM) and Non-Participating Manufacturers' (NPM) brands must currently be reported, with no exceptions.

**Caution:** Appearance of a manufacturer's brand(s) on the Attorney General's Directory of Certified Tobacco Manufacturers and Brands, does **not**, on its own, constitute legal sale of that product to Wisconsin consumers. Any distributor who violates the requirements for the legal sale of cigarettes in this state is subject to confiscation of those cigarettes and/or criminal charges.

**3. What requirements does a retailer need to meet to sell cigarettes to consumers in the state of Wisconsin?**

As a retailer, you must meet the following requirements for **all** cigarettes sold to Wisconsin consumers:

- You must purchase and sell cigarettes with Wisconsin cigarette tax included (in the purchase/sales price) as evidenced by the Wisconsin cigarette tax stamp affixed to each pack of cigarettes.
- You must hold a valid license to sell cigarettes to consumers in Wisconsin. Licenses are issued by the municipality (city, village or town) for each location where cigarettes are received and stored for sale to consumers. You must contact the clerk for the city, village or town where you want to do business and apply for the cigarette retail license with the clerk.
- You may not sell, or offer or possess for sale cigarettes not included in the Attorney General's *Directory of Certified Tobacco Manufacturers and Brands*. Only those manufacturer's brands listed on the directory may be advertised, solicited, marketed or sold as cigarettes. Pursuant to the Tobacco Master Settlement Agreement (MSA) statute, little cigars may not be advertised, solicited, marketed or sold as cigarettes or cigarette alternatives, sec. 995.12(2)(c), Wis. Stats. Any retailer who violates the requirements for the legal sale of cigarettes (or little cigars) in this state is subject to confiscation of those products and/or criminal charges.
- You may not sell/transfer cigarettes to another retailer, wholesaler or location, even if owned by the same person, unless you hold a valid cigarette wholesale (distributor or subjobber) permit with the department. All sales/transfers of cigarettes require an invoice showing the seller's legal name, doing business as name, and business address as permitted or licensed as well as the purchaser's legal name, doing business as name, and business address as permitted or licensed.
- You must purchase your cigarettes for sale to Wisconsin consumers from permitted wholesalers (distributors or jobbers) who sell cigarettes on which the Wisconsin cigarette taxes have been paid, evidenced by the Wisconsin Cigarette Tax Stamp affixed to each pack of cigarettes. If the wholesaler is not reimbursed by the retailer for the sale of the tax-included cigarettes, the department may bill the retailer for the portion of tax unpaid to the wholesaler on which they claimed credit from the state.
- Cigarettes possessed and/or offered for sale to consumers in this state without the proper Wisconsin tax stamp affixed are untaxed and illegal contraband cigarettes subject to seizure.
- Sales of cigarettes via direct marketing (i.e. internet or mail order, etc.) to consumers in the state of Wisconsin are **not** legal. Wisconsin tax-stamped cigarettes sold via direct marketing must meet all requirements under sec. 139.345, Wis. Stats. [See sec. 134.65, subch. II of ch. 139, and sec. 995.12, Wis. Stats.]

#### 4. What is the tax rate on cigarettes?

Period	Per Single Cigarette	Per 20-Pack
January 1, 2008 to August 31, 2009	8.85¢	\$1.77
September 1, 2009 and thereafter	12.6¢	\$2.52

#### 5. When is there an inventory tax?

- When the cigarette tax rate increases, an inventory tax is charged to all permittees and retailers who possess stamped cigarettes held for resale on which the cigarette tax was paid at the prior rate and upon unaffixed stamps in the possession of distributors.
- The inventory tax is the amount by which the cigarette tax rate increases.

- The inventory tax return is due 30 days after the effective date of the tax increase.

## 6. If I file a late inventory tax return, will I be charged?

Yes. If you file your return late, you will be charged:

- Late-filing fee - \$10
- Delinquent interest - 1.5% of the amount of tax due per month
- Penalty - a false or fraudulent return may be charged in addition to the tax due, an amount equal to the tax that the person evaded or attempted to evade [sec. 139.315, Wis. Stats.].

## 7. Do I need a permit to handle cigarettes?

Yes. If you handle cigarettes at the wholesale level in Wisconsin, you must have a cigarette permit issued by the Department of Revenue (DOR). If you apply for a cigarette permit, you must hold a Business Tax Registration (BTR) Certificate [sec. 73.03(50), Wis. Stats.].

- To apply for a BTR Certificate and a cigarette permit call the Excise Tax Unit at (608) 266-6701 or email [DORExciseTaxpayerAssistance@wisconsin.gov](mailto:DORExciseTaxpayerAssistance@wisconsin.gov).
- There is a \$20 registration fee for the BTR Certificate.
- The certificate is renewable every two years for \$10.

**Note:** The BTR certificate and cigarette permits are valid until canceled by the permittee or until revoked by DOR. You only need one BTR certificate regardless of the number of permits or licenses you hold with DOR.

### DOR issues these *wholesale cigarette permits*

Types of Wholesale Permits/(Account Prefix)	Statute	Fee	Term of Permit
Wisconsin distributor (400)	sec. 139.34	none	2 years
Wisconsin jobber (401)	sec. 139.34	none	2 years
Wisconsin multiple retailer (402)	sec. 139.34	none	2 years
Wisconsin vendor (403)	sec. 139.34	none	2 years
Wisconsin cigarette warehouse (404)	sec. 139.34	none	2 years
Out-of-state distributor (407)	sec. 139.34	none	2 years
Out-of-state jobber (408)	sec. 139.34	none	2 years
Out-of-state multiple retailer (409)	sec. 139.34	none	2 years
Out-of-state vendor (410)	sec. 139.34	none	2 years
Manufacturer (412)	sec. 139.34	none	2 years
Importer (413)	sec. 139.34	none	2 years
Wisconsin and out-of-state cigarette salespersons	sec. 139.37	none	2 years

If you are a permittee or retailer and purchased cigarettes from sources that do not hold a permit with DOR, our Alcohol and Tobacco Enforcement Unit may confiscate the cigarettes [secs. 139.321(2) and 139.40, Wis. Stats.].

- **Security required**

- Security is required (e.g., cash, surety bond) from cigarette distributors who do not file their monthly returns and/or do not pay the cigarette tax due in a timely manner.
- The Secretary of Revenue will determine the amount of security required [sec. 139.322, Wis. Stats.].

## 8. Who pays the cigarette tax?

Cigarette distributors must pay the cigarette tax. They are **required to purchase tax stamps** from DOR and apply a stamp to each pack of cigarettes.

### How to purchase cigarette tax stamps

A cigarette distributor can purchase stamps on credit or COD. To purchase stamps on credit a distributor must have enough security on file to cover their stamp purchase amount and must submit payment along with their monthly cigarette tax returns on or before the 15th day after the month they receive the stamps. A cigarette distributor who purchases stamps on COD must pay for the stamps prior to being issued the stamps by DOR.

### Discount plus printing and Shipping Charges [sec. 139.32, Wis. Stats.]

- As a distributor, you receive a 0.8% tax discount when you purchase stamps to help offset the costs you incur when you apply the stamps to packs of cigarettes [sec. 139.32(5), Wis. Stats.].
- As a distributor, you are responsible for the costs associated with printing and shipping the stamps [sec. 139.32(5m), Wis. Stats.].
- If you have questions about stamps, call (608) 266-3282.
- **NOTE:** You cannot order cigarette stamps by phone.

### Cigarette use tax [secs. 139.321 and 139.33, Wis. Stats.]

- Only cigarette distributors holding cigarette distributor permits issued by DOR, are allowed to bring cigarettes into Wisconsin when the Wisconsin cigarette tax has not been paid.
- To show the tax was paid, a distributor must apply the cigarette tax stamp to all packs of cigarettes to be sold in Wisconsin.
- Cigarettes brought into Wisconsin that are not stamped with a Wisconsin cigarette tax stamp (this includes cigarettes stamped with another state's tax stamp) are untaxed cigarettes.

## 9. Who pays the cigarette use tax?

Persons other than cigarette distributors who bring untaxed cigarettes into Wisconsin (this includes cigarettes stamped with another state's tax stamp) must pay a **use tax** on the cigarettes.

- These persons must contact the Department of Revenue in writing within 15 days of bringing in untaxed cigarettes declaring the number of cigarettes brought in and remitting the use tax due (see Form CT-121S).
- The use tax rate is the same rate as the Wisconsin cigarette tax ([see question #4](#)).
- If the use tax is not paid when due, we charge delinquent interest of 1.5% of the amount of use tax due per month. We may also charge a penalty of \$25 per each 200 cigarettes (1 carton).
- A *Wisconsin Combined Cigarette Use Tax and Sales and Use Tax Return*, [Form CT-121S](#) may be printed from our website.

**Note:**

- Members of the Armed Forces of the United States are not required to report and pay the use tax on cigarettes issued to them by the federal government or purchased in any Armed Forces Post Exchange or service store.
- Cigarettes sold to state or federally operated veterans' hospitals are also not subject to the use tax.

**10. How do I pay the cigarette tax?**

You must pay your taxes by electronic funds transfer (EFT) if your liability was more than \$1,000 in the previous calendar year. For more information, visit the Electronic Funds Transfer page or call (608) 264-9918.

Your tax liability is determined and paid based on one of the following returns [sec. 139.38, Wis. Stats.].

**There are three types of cigarette tax returns:**

- a. Wisconsin Distributor's Cigarette Tax Return - Permittees Located in Wisconsin, Form CT-100.
- b. Wisconsin Distributor's Cigarette Tax Return - Out-of-State Permittees, Form CT-105.
- c. Quarterly Report of Wisconsin Tax-Paid Cigarettes Purchased, Form CT-114 (informational report, no tax due).

**11. How do distributors report and pay for a cigarette stamp order that is different from what they actually received?**

If you did not receive all of the cigarette stamps ordered, report your order as invoiced by the Department of Revenue (DOR) on Form CT-104, *Uniform Stamp Schedule*, and:

- Complete an affidavit for the missing stamps and obtain witness signatures.
- Notify DOR Excise Tax Unit immediately
- 608-266-6701

**As a distributor, you are liable for the cigarette tax on lost, stolen, or missing stamps. If you find errors with your order, you should:**

- Call the Wisconsin Department of Revenue immediately with any discrepancy you find in your stamp order. Contact us at (608) 266-6701.
- If the carrier doesn't have documentation on the order weight, weigh the order when you receive it, and note any discrepancies, visual defects, etc.
- Keep all packaging and make sure the order is untouched until you are notified that DOR released it.
- Take photos and document the names of all personnel who had contact with the stamp order from the time you received the order.

If you received more cigarette stamps than you ordered, contact DOR at (608) 266-6701 for further instructions.

**12. How do I file my cigarette return?**

You are required to file all cigarette tax reports and returns electronically. For more information, visit our [Cigarettes and Tobacco Products Tax](#) web page.

**13. What should I do if filing electronically causes a hardship?**



If you feel filing electronically causes you a hardship, you must request a waiver. If the Secretary of Revenue determines the requirement causes a hardship, the Secretary may waive your requirement to file electronically.

**To request a waiver, you must:**

- Request the waiver in writing. Mail your written request to:
  - Excise Tax Unit
  - Mandate Waiver Request
  - Wisconsin Department of Revenue
  - PO Box 8900
  - Madison, Wisconsin 53708 - 8900
- Clearly state why the requirement causes a hardship.
- The Secretary of Revenue may consider the following factors when deciding if this requirement causes a hardship:
  1. An unusual circumstance that may prevent you from filing electronically.
    - Example:** You do not have access to a computer connected to the internet.
  2. Any other factor the Secretary determines is relevant.
- If you have any questions, contact us at (608) 266-6701.

**14. When are cigarette returns due?**

All cigarette returns are due by the 15th day of the month following the period covered by the return [sec. 139.38(2), Wis. Stats.]. **Example:** a return for October is due November 15.

**If a return is filed late, you will be charged:**

- A \$10 late-filing fee [sec. 139.38(5), Wis. Stats.].

**15. Are any cigarettes exempt from the cigarette tax?**

Yes. The following are exempt from the Wisconsin cigarette tax [sec. 139.31(3), Wis. Stats.]:

- Cigarettes shipped by interstate commerce to customers in other states for sale outside Wisconsin.
- Cigarettes sold to the Armed Forces (e.g., Fort McCoy, Coast Guard stations, etc.) or state or federally operated veterans' hospitals.
- Cigarettes sold to interstate carriers of passengers for hire to be resold to bona fide passengers being transported.

**16. Is an excise tax imposed on electronic cigarettes (E-Cigarettes) in Wisconsin?**

No, electronic cigarettes (E-Cigarettes) and other accessories (e.g. lighters, pipes, pipe cleaners, tubes, etc.) *that do not include tobacco* do not fall under Wisconsin's cigarette or tobacco product tax statutes and therefore are not subject to Wisconsin excise tax or permits requirements.

**Note:** 2011 Wis. Act 249 prohibits the trafficking in "nicotine products" to persons under 18 years of age. Pursuant to sec. 134.66(1)(f), Wis. Stats. this would include "electronic" cigarettes since they contain nicotine.

**17. Will the Wisconsin Department of Revenue (DOR) refund any cigarette taxes I paid?**

Yes, there are situations where a distributor or a Native American Tribe may be entitled to a refund:

a. **Distributor Refunds** [sec. 139.36, Wis. Stats.]

Licensed cigarette distributors may file Form CT-624 to obtain the following refunds (for copies of this form contact us at (608) 266-6701):

- **Unsaleable cigarettes** - If you are a cigarette distributor and return packs of unsaleable cigarettes to the manufacturer, you can receive a refund of the Wisconsin stamps tax you paid for the Wisconsin stamps affixed to those packs. You must complete a Wisconsin Form CT-624 and include verification from the manufacturer of the returned cigarettes.
- **Unaffixed stamps** - We do not issue refunds to distributors who have ordered too many stamps in error for their use. However, a distributor may be entitled to a refund of the tax paid.
  1. For Wisconsin stamps not affixed to packs of cigarettes which are returned to the Department of Revenue (DOR) if the distributor is selling or closing their business.
  2. For tribal stamps not affixed to packs of cigarettes which are returned to DOR by a distributor who no longer sells cigarettes to Native American tribes.

b. **Native American Tribal Refunds**

If your tribe entered into agreements with the State of Wisconsin, your tribe is eligible for two different types of refunds:

- **30% refund** - the tribal council can receive a 30% refund of the cigarette tax paid for cigarettes sold by authorized retailers to enrolled tribal members living on the reservation or trust land over which the tribe has jurisdiction. The land must have been designated a reservation or trust land on or before January 1, 1983, or on a later date as determined by an agreement between DOR and the tribal council. The tribe must send the refund claim to DOR at the end of each quarter [sec. 139.325, Wis. Stats., and sec. Tax 9.08, Wis. Admin. Code].
- **70% refund** - the tribal council can receive a 70% refund of the cigarette tax paid on cigarettes, sold by authorized retailers on reservation or trust land, over which your tribe has jurisdiction. The land must have been designated a reservation or trust land on or before January 1, 1983, or on a later date as determined by an agreement between DOR and the tribal council. A tribe may file no more than two refund claims (Form CT-001) within a calendar month [sec. 139.323, Wis. Stats., and sec. Tax 9.08, Wis. Adm. Code].

**18. How do I correct a cigarette return that I already filed?**

- You must electronically file an amended return. You are required to electronically file all cigarette tax reports, returns and amended returns, with the Department of Revenue (see question #10).
- If you are filing an amended cigarette tax return, you must file a true, corrected and complete return. The amended return must include all previously reported unchanged transactions as well as the corrected information.
- Do not file a return that only reports the changes.

**19. If I file an incorrect cigarette return, will I have to pay interest or penalties?**

Yes. If you file an incorrect cigarette tax return, you will:

- Be charged 12% interest per year on any additional taxes due [sec. 139.44(9), Wis. Stats.].

- Be charged a 25% negligence penalty on any additional tax due if DOR can show negligence in the filing of the original return [sec. 139.44(12), Wis. Stats.].
- Receive 3% interest per year on any refund issued [sec. 139.44(9), Wis. Stats.].

**20. Should I notify the Department of Revenue (DOR) if the business changes its name, address, or ownership or if the business no longer operates in Wisconsin?**

Yes. You must notify DOR immediately when your business has any change to its name, address, or ownership or when the business stops operating in Wisconsin.

- You must inform us in writing of any changes. You may do this by letter, email or by attaching a note to your return.
- If your name or ownership changes and you receive a new Federal Employer Identification Number (FEIN), you must cancel your current permit/license and file an application for a new permit/license with DOR. You will also be required to update your security with DOR.
- When you cease operations, you must file a cigarette return for the last period of operations even if you were in business only a few days during that period. You must continue to file a report until you have completely depleted your inventories of cigarettes and/or stamps.
- If you have any questions about your cigarette tax permit, contact us at (608) 266-6701.

**21. What records should I keep for Wisconsin tax purposes, and how long should I keep them?**

- You must keep a complete copy of your cigarette returns and business records for at least five years so DOR employees can verify your tax liabilities and your compliance with Master Settlement Agreement (MSA) requirements [secs. 139.38(1), 139.39(6), and 995.12(2)(a)9, Wis. Stats.].
- Required records include, but are not limited to: purchase and sales receipts (whether taxable or exempt), and inventory, distribution, and product consumption records.
- You must maintain organized records in a format and place available for review by DOR during reasonable hours, including all business hours.
- If you do not adequately maintain your records, all the products you purchase or receive are subject to tax without benefit of any deductions.

**22. Entering the UPC and manufacturer information requires a significant amount of keying (address, FEIN). Is there a way to autofill the manufacturer's address and FEIN?**

Not at this time; however, My Tax Account allows the user to duplicate lines of reported data and make necessary changes to the duplicated data, which may reduce the amount of keying required. Utilizing the downloadable Excel template may also address this concern. Data can be copied and pasted into the Excel template and then uploaded into My Tax Account.

**23. On the new CT-104, Uniform Stamp Schedule, what is the difference in "Adjustment" vs. "Purchases?"**

"Purchases" are stamps purchased from the department that are identified on an invoice from the department. "Adjustments" are changes that have occurred to the physical inventory of stamps on hand which are not identified on an invoice from the department (e.g., stamps that are returned, lost, stolen or destroyed).

## Applicable Laws and Rules

This document provides statements or interpretations of the following laws and regulations in effect as of October 18, 2019: Sections 71.74, 73.03, 134.65, 134.66, 139.315, 139.30, 139.31, 139.32, 139.321, 139.322, 139.323, 139.325, 139.33, 139.34, 139.345, 139.36, 139.362, 139.363, 139.37, 139.38, 139.40, 139.44, 139.46 and 995.12, Wis. Stats., and secs. Tax 9.001, 9.08, 9.11, 9.46, 9.47, 9.68 and 9.69, Wis. Adm. Code.

Laws enacted and in effect after October 18, 2019, new administrative rules, and court decisions may change the interpretations in this document. Guidance issued prior to October 18, 2019, that is contrary to the information in this document is superseded by this document, pursuant to sec. 73.16(2)(a), Wis. Stats.

## FOR QUESTIONS OR COMMENTS CONTACT:

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Guidance Document Certification: <https://www.revenue.wi.gov/Pages/Certification-Statement.aspx>

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