



Cigarette, Tobacco, and Vapor Products Tax and Regulatory Information

TABLE OF CONTENTS

	Page
1. INTRODUCTION	3
2. DEFINITIONS	3
3. PERMITS AND LICENSES	4
A. Permits	4
B. Licenses	7
4. REGULATORY REQUIREMENTS	9
A. Recordkeeping	9
B. Master Settlement Agreement	11
C. Electronic Vaping Device Directory	12
5. EXCISE TAXES	13
A. Cigarette Tax	13
B. Tobacco Products Tax	15
C. Vapor Products Tax	16
D. Inventory (Floor) Taxes	17
E. Exceptions to Taxes	17
F. Filing Tax Returns	19
6. SALES AND USE TAX	21
7. ENFORCEMENT	21
A. Interest, Penalties, and Fees	21
B. Criminal or Civil Charges	21
C. Confiscation of Cigarette, Tobacco, or Vapor Products	22
D. Reporting Cigarette, Tobacco, or Vapor Product Tax Evasion	23
8. ASSISTANCE	23
APPENDIX A: SAMPLE INVOICE	25

IMPORTANT CHANGES SINCE LAST REVISION

Information about the Electronic Vaping Device Directory in Part 4.C. was updated to clarify that such products may be illegal for sale in Wisconsin even if they are certified and meet the requirements to be placed on Wisconsin's directory.

Applicable Laws and Rules

This document provides statements or interpretations of chapter 134, 139, and 995 of the Wisconsin statutes enacted as of March 1, 2025.

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 Guidance issued prior to this date, that is contrary to the information in this document is superseded by this document, according to sec. 73.16(2)(a), Wis.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

1. INTRODUCTION

The purpose of this publication is to provide information to cigarette, tobacco, and vapor products businesses, the public, and municipal clerks about laws regarding the regulation and taxation of these products.

2. DEFINITIONS

Cigarette – Any roll of tobacco wrapped in paper or any substance other than tobacco

Department – Wisconsin Department of Revenue

DOJ – Wisconsin Department of Justice

Licensee – A person who holds a cigarette, tobacco, or electronic vaping device license issued by a municipality.

Moist Snuff – Any finely cut, ground, or powdered smokeless tobacco product that is intended to be placed or dipped in the mouth (including moist snuff, pills/tablets, orbs, sticks, strips, etc. containing tobacco).

MTA – My Tax Account

Permittee – A person who holds a cigarette, tobacco, or vapor products permit issued by the department.

RYO – Roll-your-own

Tobacco Products – Cigars, cheroots, stogies, periques, granulated, chewing tobacco, clippings and other forms of tobacco prepared in such manner as to be suitable for chewing (such as gutkha) or smoking in a pipe or otherwise, or both (including tobacco that can be used for "RYO" cigarettes, hookah tobacco, blunt wraps and other products containing tobacco).

Vapor Products – A noncombustible product that produces vapor or aerosol for inhalation from the application of a heating element to a liquid or other substance that is depleted as the product is used, regardless of whether the liquid or other substance contains nicotine.

3. PERMITS AND LICENSES

A. Permits

Generally, anyone that manufactures, imports, distributes, stores, markets, solicits orders or makes sales of, advertises, or transports cigarettes, tobacco, or vapor products for profit must obtain a permit. Specific authorizations for each permit are outlined later in this publication.

Permit Qualifications:

To hold a permit, persons must hold a valid Business Tax Registration (BTR) and not have a disqualifying criminal background, subject to Wisconsin Fair Employment Law. If the person is a retailer, the person must also hold a seller's permit for the collection of sales tax.

Criminal offenses that may disqualify a person from holding a permit include:

- Being convicted of a misdemeanor, other than traffic violations, three times or more.
- Being convicted of a felony, unless pardoned.
- Being addicted to use of a controlled substance or substance analog.
- Having income which comes principally from gambling or having been convicted of two or more gambling offenses.
- Being convicted of crimes relating to prostitution.
- Committing certain offenses related to loaning money and things of value to alcohol beverage licensees or permittees under ch. 125, Wis. Stats.

For a complete listing of offenses that may disqualify a person from holding a permit, see [Offenses that May Result in Refusal, Bar, or Termination of Permitting for Cigarettes & Tobacco Products](#).

You may submit application [Form AB-790, Application for Permit Predetermination](#), to the department to request a Permit Predetermination eligibility status.

Permit Premises:

A separate permit is required for each premises or location where cigarettes, tobacco or vapor products are stored for sale into Wisconsin. Records must be retained at the premises identified in the permit.

Cigarette Permits and Authorizations

Cigarette Permits		
Permit Type	Description	Notes
Cigarette Manufacturer	Any person who manufactures cigarettes for sale.	These permittees are federal PACT Act Registrants.
Cigarette First Importer of Record	Any person who is the first importer of record of cigarettes into the United States.	These permittees are federal PACT Act Registrants.
Cigarette Distributor	<ul style="list-style-type: none"> Any person that acquires unstamped cigarettes from a manufacturer of cigarettes, affixes cigarette tax stamps to those packs or containers, stores, and sells them to other Wisconsin permittees or retailers for resale, or 	New applicants for this permit are required to post minimum security of \$10,000 plus an amount equal to three times their estimated monthly tax stamp purchases.

Cigarette Permits		
Permit Type	Description	Notes
	<ul style="list-style-type: none"> Any person that acquires Wisconsin stamped cigarettes from another permittee for such sales. 	<p>Distributors that do not timely file monthly returns or pay tax due may be required to post security in an amount determined by the department.</p> <p>These permittees are Federal PACT Act Registrants.</p>
Cigarette Jobber	Any person who acquires Wisconsin stamped cigarettes from permitted cigarette distributors, stores, and sells them to retailers for resale.	
Cigarette Warehouse	The premises where a person is lawfully engaged in the business of storing cigarettes for profit.	<p>This person must also acquire a permit for manufacture, distribution, or sales.</p> <p>Note: This does not include a location where common carriers temporarily store cigarettes in their possession while in transit in interstate commerce.</p>
Cigarette Vending Machine Operator	A person who acquires Wisconsin stamped cigarettes from a permitted distributor or jobber; stores, and sells them through vending machines which they own, operate, or service, and which are located on premises owned or under the control of other persons.	This person must also acquire a retail license for each vending machine from the municipality where the vending machine is located.
Cigarette Multiple Retailer	A person who acquires Wisconsin stamped cigarettes from permitted cigarette distributors or jobbers; stores and sells them to consumers through 10 or more retail outlets which they own and operate within and/or outside Wisconsin.	This person must also acquire a retail license for each retail outlet from the municipality where the outlet premises is located.
Direct Marketer	A person who sells cigarettes by direct marketing to consumers in Wisconsin for the consumers' personal use.	Direct marketing includes publishing or making available an offer for the sale of cigarettes to consumers in Wisconsin, or selling cigarettes to consumers in Wisconsin by any means where the consumer is not physically present at the time of sale, including but not limited to sale over the internet, by mail order, or phone solicitation.
Cigarette Salesperson	A person who solicits orders or engages in the sale of cigarettes on behalf of a manufacturer, distributor, or other authorized permittee for future delivery to Wisconsin businesses.	Salespersons must hold a permit for each company they represent.
PACT Act Registrants	Any person who advertises, offers for sale, transfers, or ships cigarettes, RYO tobacco, or smokeless tobacco in interstate commerce and ships these products into Wisconsin, including Tribal reservations or trust lands in Wisconsin.	For processing purposes, the department will register PACT Act Registrants as a manufacturer, importer, and/or distributor.

Tobacco Products Permits and Authorizations

Tobacco Products Permits		
Permit Type	Description	Notes
Tobacco Products Manufacturer	Any person who manufactures tobacco products for sale.	These permittees are federal PACT Act Registrants.
Tobacco Products First Importer of Record	Any person who is the first importer of record of tobacco products into the United States.	These permittees are federal PACT Act Registrants.
Tobacco Products Distributor	Any person that: <ul style="list-style-type: none"> Engages in the business of selling tobacco products in Wisconsin, who brings, or causes to be brought, any tobacco products for sale into this state. Makes, manufactures, or fabricates tobacco products for sale in Wisconsin. Engages in the business of selling tobacco products outside Wisconsin who ships or transports tobacco products to retailers in Wisconsin for sale by the retailers. 	<p>New applicants for this permit are required to post \$3,000 security.</p> <p>Distributors that do not timely file monthly returns or pay tax due may be required to post security in an amount determined by the department.</p> <p>These permittees are federal PACT Act Registrants.</p>
Tobacco Products Subjobber	Any person who only buys tax-included tobacco products from distributors and sells them to retailers or other permittees.	
Tobacco Products Salesperson	A person who solicits orders for or engages in the sale of tobacco products on behalf of a manufacturer, distributor, or other authorized permittee for future delivery to Wisconsin businesses,	Salespersons must hold a permit for each company they represent.
Remote Retail Seller of Cigars or Pipe Tobacco	A person that makes a sale of cigars or pipe tobacco where the consumer is not in the physical presence of the seller at the time of sale and the cigars or pipe tobacco are delivered to the consumer by common carrier.	New permit effective January 1, 2025, according to 2023 Wis. Act 150.

Vapor Products Permits and Authorizations

Vapor Products Permits		
Permit Type	Description	Notes
Vapor Products Manufacturer	Any person who manufactures vapor products.	
Vapor Products Distributor	Any person that: <ul style="list-style-type: none"> Engages in the business of selling vapor products in Wisconsin, who brings, or causes to be brought, any vapor products for sale into this state. Makes, manufactures, or fabricates vapor products for sale in Wisconsin. Engages in the business of selling vapor products outside Wisconsin who ships or transports vapor products to retailers in Wisconsin for sale by the retailers. 	New applicants for this permit are required to post \$3,000 security.
Vapor Products Salesperson	A person who solicits orders for or engages in the sale of vapor products on behalf of a manufacturer, distributor, or other authorized permittee for future delivery to Wisconsin businesses.	Salespersons must hold a permit for each company they represent.

How to Apply for a Cigarette, Tobacco, or Vapor Products Permit

Apply for a cigarette, tobacco, or vapor products permit by submitting a properly completed application that includes all additional forms based on permit type, supplemental fees, and security to the department.

Applicants for a manufacturer, first importer, distributor, jobber, multiple retailer, vending machine operator, direct marketer permit must provide the following:

- A completed Form [CTV-200](#), *Cigarette, Tobacco, and Vapor Products Permits Application*.
- Completed Forms [CTV-101](#), *Individual Questionnaire*, as directed on Form CTV-200.
- If the applicant is required to post security in the form of a bond, use Form [A-133](#), *Surety Bond*.
- Letters of Direct Buy and Federal Permit Information may be required depending on the permit applied for.

Salesperson's permit applicants must complete Form [CTP-134](#), *Cigarette, Tobacco, and/or Vapor Products Salesperson's Permit Application* and include a \$20 Business Tax Registration fee.

Cigarette Vending Machine Operators permit applicants must include Form [CT-124](#), *Cigarette Vending Machine Locations*, with their application.

Cigarette Multiple Retailers must include Form [CT-125](#), *Retail Cigarette Locations*, with their application.

Submit your completed application and required fees to the Excise Tax Unit. The mailing address for the Excise Tax Unit is listed in Part 8 of this publication, and also included in the detailed instructions for each application form.

Additional Permit Information

Changes to Permit Information – Notify the department immediately in writing if you have a change to your permit or account information (e.g., adding or changing members/partners, or changing the business name or address. If you have a new Federal Employer Identification Number (FEIN), you may need to cancel your existing permit and apply for a new permit.

You must also notify the department in writing when your business ceases operating in Wisconsin, ceases sales into Wisconsin, or no longer qualifies for the permit. You may notify the department in writing using the contact information in Part 8 of this publication and include a statement giving the reason for cancellation.

Security – Cigarette, tobacco, or vapor products distributors are required to have security on file before issuing a permit. Security may be in the form of a bond, cashier's check, or cash. A permit will not be issued until the required security is received. If posting security as a bond, submit Form A-133, *Surety Bond*, with your permit application.

Distributor permittees that do not timely file monthly returns or pay tax due may be required to file security in an amount determined by the department. A hearing may be held to determine if the permit should be revoked.

B. Licenses

It is illegal to directly or indirectly sell, expose for sale, possess with intent to sell, exchange, barter, dispose of or give away cigarettes, electronic vaping devices, and tobacco products in Wisconsin without a license issued by a city, town, or village (sec. 134.65(1d), Wis. Stats.) The municipal retail license shall name the licensee and specifically describe the premises where such business is to be conducted.

License Qualifications

To hold a license, persons must submit proof of a valid seller's permit for collection of sales tax and, subject to Wisconsin Fair Employment Law, have not been a habitual law offender or been convicted of a felony, unless pardoned.

Criminal offenses that may disqualify a person from holding a license include:

- Being convicted of a misdemeanor, other than traffic violations, three times or more.
- Being convicted of a felony, unless pardoned.
- Being addicted to use of a controlled substance or substance analog.
- Having income which comes principally from gambling or having been convicted of two or more gambling offenses.
- Being convicted of crimes relating to prostitution.
- Committing certain offenses related to loaning money and things of value to alcohol beverage licensees or permittees under ch. 125, Wis. Stats.

For a complete listing of offenses that may disqualify a person from holding a permit, see [Offenses that May Result in Refusal, Bar, or Termination of Permitting for Cigarettes & Tobacco Products](#).

Retail License Authorization

A municipal cigarette, tobacco, and electronic vaping device license authorizes the sale of cigarettes, electronic vaping devices, and tobacco products at retail to consumers from the licensed premises. To engage in wholesale sales, remote retail sales of cigars and pipe tobacco, and other types of sales, a state-issued permit is required.

In addition to a municipal retail license, retailers must obtain a seller's permit from the department for collecting and remitting Wisconsin sales and use taxes on the retail sale of cigarette, tobacco, and electronic vaping devices. See Part 6. for additional information.

How to Apply for a Retail License

Applicants should use Form [CTV-100](#), *Cigarette, Tobacco, and Electronic Vaping Device Retail License Application*, to apply to the municipality where the proposed premises is located.

Completed Forms [CTV-101](#), *Cigarette, Tobacco, and Electronic Vaping Device License - Individual Questionnaire*, are required to be submitted with the retail license application by all members, managers, owners, and directors.

If the applicant business is a corporation or limited liability company, the applicant must submit proof that the applicant has registered with the department of financial institutions as agent for the service of process in Wisconsin.

Submit all required forms and any background check, supplemental, or publication fees to the municipal clerk where the licensed premises will be located. Supplemental fees for retail licenses are set by the municipality within a range established by Wisconsin law. Contact the municipal clerk to find out the specific fees.

Additional License Information

Expiration Date – Generally, retail licenses are authorized from July 1 to June 30 of any year, unless revoked. Some municipalities' licenses may expire one year from issuance. Confirm these details with the municipality where the proposed licensed premises is located.

Fees – A municipality may charge a fee of at least \$5 but not more than \$100 for each license. Municipalities set this fee by ordinance. Confirm these details with the municipality where the proposed licensed premises is located.

Training – Retailers are required to provide training to employees whose duties include the sale of cigarettes, tobacco products, or nicotine products. The only [approved training](#) is provided by the Department of Health Services.

Recordkeeping – Every licensed retailer must keep purchase invoices for cigarettes, tobacco products, and electronic vaping devices on the licensed premises for two years from the date of invoice (Note: Records should be kept for at least five years for tax or other business purposes). Invoices should be kept in chronological order and be available for inspection during all reasonable hours.

License Certificate – When the license is approved, the issuing municipality must provide a license certificate for display on the license premises. License certificates must be framed and posted conspicuously on the licensed premises.

Statewide Licensee Database – Cigarette, tobacco products, and electronic vaping device licenses are reported to the state by municipalities. A [listing of all retail licensees](#) is posted on the department's website for inspection by the public and can be accessed from the department's [Cigarette, Tobacco, and Vapor Products landing page](#).

Information for Municipal Clerks

Forms – Municipalities are required to use the forms provided by the state to review and make determinations on cigarette, tobacco, and electronic vaping device licenses.

Retail license [application forms](#) are available on the department's website as fillable PDFs.

- [CTV-100](#), *Cigarette, Tobacco, and Electronic Vaping Device Retail License Application*
- [CTV-101](#), *Cigarette, Tobacco, and Electronic Vaping Device License - Individual Questionnaire*

License Reporting Requirement – Municipalities must report all the retail cigarette, tobacco, and electronic vaping device licenses issued in their municipality by July 15 of each year. The license information is reported by filing Form AT-827 with the department. Municipalities with fewer than 50 licenses may file online using MyDORGov. Municipalities with over 50 licenses may file in bulk by uploading a CSV file. Find more [information on municipal retail license reporting](#) on the department's website. Changes to this listing may be reported throughout the year.

4. REGULATORY REQUIREMENTS

A. Recordkeeping

Records – Permittees are required to keep a complete copy of tax returns and the records, whether maintained on paper or electronically, used to prepare them for at least five years. The records must enable the permittee and the department to determine the correct tax liability and Tobacco Master Settlement Agreement (MSA) required reporting. Records must be kept on the premises described on the permit and in a manner that is easily accessible for review by department representatives.

Required records include, but are not limited to:

- product manufactured
- purchases of product and cigarette tax stamps
- receipts that include samples and promotional products, if applicable
- inventories of product and cigarette tax stamps
- taxable and exempt sales
- shipments to other states
- product returned to the manufacturer as unsalable

Keep accurate records of all product and tax stamps on hand by recording a physical inventory of all products and stamps on hand at each location at the close of business on the last day of every month.

If you make nontaxable sales, you must maintain records of these sales including:

- the name and address of the purchaser
- date of sale
- proof the product left the state
- the amount of product sold
- proof that state tax was not included in the invoice price

Invoices – Invoices must accompany all sales of cigarettes, tobacco products, or vapor products at the time of delivery. Samples and product from salespersons should be accounted for in a similar manner. Invoices must be retained on the licensed or permitted premises for at least five years from the date of the invoice and stored chronologically by date.

Retail businesses to whom you are selling must hold a valid retail license issued by the local municipal clerk. Wholesale businesses to whom you are selling must hold a valid permit issued by the department. Each location must have its own permit. The department-issued distributor permit number of the person responsible for the tax must be shown on the invoice to identify the correct permit is held and to clarify whether the seller or purchaser will report and pay the tax.

Invoices for wholesale/resale of cigarettes, tobacco, or vapor products must include the following:

- Invoice date and invoice number (issued in sequential order)
- Seller and purchaser information including:
 - name and address as it appears on the retail license or permit
 - license or permit number
 - legal name
 - doing business as name (dba)
 - business physical address (PO Box is not acceptable), city, state, and zip code
- Item number, quantity, packaging (i.e. box, case, carton, etc.), description, unit cost, and extended cost, cigar count, volume, and total volume (at minimum).

- Description of the product including:
 - Brand names and styles of cigarettes and RYO tobacco (standard abbreviations accepted) must match the Wisconsin Department of Justice's Directory.
 - Detail should clearly show type of tobacco product (i.e. RYO, cigar, filtered cigar, pipe tobacco, etc.) unless sub-categories (i.e. cigars, pipe tobacco, etc.) are used.
 - You must include RYO in the brand name on all invoices and the brand name reporting required for all RYO tobacco product on the distributors' monthly tax return Form [TT-100](#), *Wisconsin Distributor's Tobacco and Vapor Products Tax Return*.
 - Detail should clearly show the quantity/amount of product sold/shipped.

Example: "Qty." 2, "Pkg" box/50, brand name style cigar equals 100 cigars (2 X 50). It is best to show the total amount (e.g., "No. of Cigars" or "RYO oz.") for each line item and grand total for easier reporting.
- Cigarette invoices must include the total cigarettes by brand, by pack (i.e. 10/20), and total cartons and/or single stick count on the final page.
- Tax status (liability statement) must be shown on all invoices.
 - Untaxed sales: show "State or local taxes are the responsibility of the purchaser or receiver." or similar wording. Untaxed cigarettes or tobacco products may only be sold to persons who hold a valid cigarette or tobacco products distributor permit with the department. Untaxed cigarettes may not be sold or transferred by distributors.
 - For tax-included cigarettes: show "Wisconsin Cigarette Excise Tax-Included Sale" on the final page.
 - For tax-included tobacco products: show "Wisconsin Tobacco Products Excise Tax -Included Sale" on the final page.
 - For tax-included vapor products: show "Wisconsin Vapor Products Excise Tax-Included Sale" on the final page.
- Sales to Native American Tribes or their authorized retailers must show the total Wisconsin excise tax amount on the final page.
- Signature of the person receiving the cigarettes or tobacco products and date. In an exchange, both parties must sign the invoice.

Caution: When records are not maintained, Wisconsin law presumes that all products purchased or received are taxable without benefit of any deductions. Therefore, it is important to maintain sufficient records to show how the tax liability is calculated.

B. Master Settlement Agreement

The Master Settlement Agreement (MSA) is an agreement between 52 states and territories with the four largest tobacco companies in the U.S. that settles dozens of lawsuits brought by states to recover billions of dollars in healthcare costs associated with treating illnesses related to smoking. Wisconsin is a party to the MSA. The purpose of the MSA is to reduce smoking in the U.S., particularly among youth by raising the cost of cigarettes, restricting advertising, and eliminating false claims of tobacco companies that obscure the health risks of smoking. The Wisconsin Department of Justice publishes a publicly available directory of approved cigarette and tobacco manufacturers and brands that are eligible for legal sale in Wisconsin.

Directory of Certified Tobacco Manufacturers and Brands

The Directory of Certified Tobacco Manufacturers and Brands, administered and maintained by the Wisconsin Department of Justice, is a complete listing of all cigarette and RYO products that are properly registered and

eligible for legal sale in Wisconsin. If a brand or type of cigarettes is not listed on the directory, it is illegal to sell in Wisconsin.

Permitted distributors and direct marketers may not affix Wisconsin tax stamps to any unlisted or delisted cigarettes.

[The Directory of Certified Tobacco Manufacturers and Brands](#) is available on the Department of Justice's website, and is linked on the Department of Revenue's [Cigarette, Tobacco, and Vapor Products landing page](#).

Master Settlement Reporting

A distributor may affix Wisconsin tax stamps only to department-approved cigarettes that appear in good standing on the Wisconsin Department of Justice's directory. When a cigarette or tobacco product (e.g., RYO tobacco or other directory product) is delisted/unlisted, it is an illegal product and the following procedures must be followed to avoid confiscation of the product, penalties, and/or revocation of permit(s).

Distributors and bonded direct marketers may not affix Wisconsin tax stamps to any non-listed or delisted cigarettes and must notify their customers to immediately return all such brands to them for return to the manufacturer (or department approved sale outside Wisconsin) due to their change in status from legal to contraband (subject to seizure).

Distributors must contact the department for proper disposal of the product and for tax credit and/or stamp cancellations.

All persons registered with the department, and retailers of cigarettes and/or tobacco products, must immediately cease sales, remove products from their shelves, and recall all non-listed or delisted cigarettes or tobacco products for return to the distributor or manufacturer (for proper disposition).

After the delisted date, wholesalers and retailers who possess illegal product for sale or sell illegal product are subject to confiscation of that product and/or forfeitures and revocation of permits.

C. Electronic Vaping Device Directory

The Wisconsin Electronic Vaping Device Directory is a public list of all electronic vaping devices certified by the manufacturers to the department that their device complies with sec. 995.15, Wis. Stats. Appearance on the directory is a requirement for devices to be sold in Wisconsin. However, appearance on the directory does not indicate a device complies with all applicable state, local, and federal laws (see Caution below). The directory can be found on the department's website beginning no later than September 1, 2025.

Manufacturers must certify their devices to the department online using My Tax Account (MTA) by July 1, 2025. Devices must be recertified annually no later than July 1. A \$500 fee per device is payable at the time of filing the certification. This fee is non-refundable and does not guarantee a device will be listed on the directory.

Devices not listed on the directory cannot be sold or offered for sale in Wisconsin. Beginning on September 1, 2025, the department shall impose on manufacturers and retailers a forfeiture of \$1,000 per day for each unlisted device that is sold or offered for sale in Wisconsin. Manufacturers, distributors, and retailers that sell electronic vaping devices not listed on the directory are also engaging in unfair and deceptive trade practice in violation of Wisconsin law (sec. 100.20, Wis. Stats.), and such products may be seized and destroyed.

Caution: Other state, local, and federal laws may impact whether an electronic vaping device may be lawfully sold. For example, and among others, municipal licensing requirements under sec. 134.65(1d), Wis. Stats., fraudulent drug advertising restrictions under sec. 100.182, Wis. Stats., and federal restrictions on certain sales of nicotine products under 21 CFR 1140.

Certification of Devices

"Electronic Vaping Device" for purposes of certification and inclusion on the directory includes all of the following:

- A device that is used to deliver any aerosolized or vaporized liquid or other substance for inhalation, such as an e-cigarette, e-cigar, e-pipe, vape pen, or e-hookah (regardless of whether it contains nicotine)
- A component, part, or accessory of such device
- A liquid or other substance that may be aerosolized or vaporized by such device (regardless of whether it contains nicotine)

"Electronic Vaping Device" for directory purposes does not include a battery or charger when sold separately, or drugs, devices, or combination products authorized for sale by the U.S. Food and Drug Administration, as those terms are defined in the Federal Food, Drug, and Cosmetic Act.

Manufacturers of electronic vaping devices must certify to the department on an annual basis that their product meets one of the following criteria to be listed on the directory:

- The manufacturer received a marketing authorization (MGO) or similar order for the device from the U.S. FDA, or
- The device was marketed in the U.S. as of August 8, 2016, and the manufacturer submitted a pre-market tobacco product application (PMTA) for the device to the FDA on or before September 9, 2020, and the application remains under review or a final decision on the application has not otherwise taken effect.

Updating a Certification

Manufacturers are required to report changes to their certifications or devices within 30 days of such change. Use MTA to submit changes for a device listed on the directory.

Removal of Devices from the Directory

The department may remove an electronic vaping device from the directory if it identifies deficiencies in the information provided in the annual certification. The department is required to give manufacturers an opportunity to address deficiencies in the directory prior to removal. Manufacturers must cure deficiencies within 15 business days of the date of the notice, or devices may be removed from the directory.

If an electronic vaping device is removed from the directory, each retailer, distributor, and wholesaler must remove the device from its inventory no later than 21 days after the date on which the device is removed from the directory and return the device to the manufacturer for disposal. After 21 days following removal from the directory, the electronic vaping devices are subject to seizure, forfeiture, and destruction, and may not be purchased or sold in Wisconsin. The cost of such seizure, forfeiture, and destruction is borne by the person from whom the electronic vaping device is confiscated.

5. EXCISE TAXES

A. Cigarette Tax

1) Imposition and rate

The tax rate on a single cigarette is 12.6¢, or \$2.52 per pack of 20 cigarettes.

Only permitted distributors or bonded direct marketers may acquire, receive, or possess, or otherwise bring untaxed cigarettes into Wisconsin. "Untaxed cigarettes" means any cigarettes where the Wisconsin excise tax has not been paid.

The excise tax is paid by permitted cigarette distributors and bonded direct marketers. Distributors and bonded direct marketers must purchase tax stamps from the department which must be applied (affixed) to each pack of cigarettes prior to sale in Wisconsin. The excise tax is not considered paid if there is no Wisconsin stamp affixed to the pack.

Only the department can sell cigarette tax stamps. Distributors or bonded direct marketers cannot sell or transfer stamps to another person or location, even if the location is owned by the same permittee. Unused or damaged stamps must be returned to the department for credit.

2) Purchasing cigarette tax stamps

Authorized distributors and bonded direct marketers must purchase stamps from the department on credit or certificate of deposit (C.O.D.) using the Wisconsin Cigarette Stamp Order Form, (Form CT-108), online through My Tax Account (MTA).

Security may be required before purchasing stamps. Payment for stamps purchased on credit must be submitted by distributors and bonded direct marketers along with their monthly [Form CT-100](#), *Wisconsin Distributor's Cigarette Tax Return*, or [Form CT-105](#), *Wisconsin Distributor's Cigarette Tax Return Out-Of-State Permittees*.

The department sells only heat-applied stamps. Stamps come in different size rolls and sheet configurations for 20 and 25 pack cigarettes. Cigarettes sold to Wisconsin Native American tribes or their authorized tribal retailers must have a special distinctive stamp affixed to the pack.

Distributors receive a 1.25% discount of the total gross tax value when purchasing stamps to help offset the costs of applying the stamps to packs of cigarettes. However, distributors are responsible for the costs of printing and shipping the stamps. A packing slip is provided with the stamps being purchased. The packing slip describes the types of stamps that were purchased along with the stamp's identification number.

Stamps may be picked up at the department's Madison location or delivered to a permitted or authorized street address. Orders can be placed in advance by indicating the date you want to receive the stamps.

Provided there are no account issues, orders are processed as follows:

- Orders received on a normal business day prior to 12:00 noon (CT) are shipped the same day.
- Orders received on a normal business day on or after 12:00 noon (CT) are shipped the following business day.

When determining the anticipated receipt date, weekends and legal holidays are excluded and subject to the delivery carrier's schedule.

3) Lost or stolen cigarette tax stamps

Distributors and bonded direct marketers are liable for the tax on all lost or stolen stamps. Stamp orders are shipped FOB origin from the department to a permitted or authorized business location. Stamps are shipped based on the delivery option selected by the permittee. Permittees may instruct the department to ship

stamps through another carrier, provided it is pre-approved by the department and the carrier provides the department with a signed and dated confirmation of receipt.

If stamps are lost, retain the shipping container and packaging and call the department immediately at (608) 266-6757 or (608) 266-6701.

4) Cigarette use tax

Any person in Wisconsin who acquires, receives, or possesses untaxed cigarettes must report and pay the tax by filing [Form CT-121S](#), *Wisconsin Combined Cigarette and Use Tax Return*. Cigarette excise tax is considered paid only when a Wisconsin cigarette tax stamp has been applied to the pack of cigarettes.

Untaxed cigarettes include, but are not limited to, cigarettes acquired or purchased for your personal use or otherwise and brought or shipped into Wisconsin from outside the state, including cigarettes purchased through a mail order catalog or over the internet, or any cigarettes with no stamp applied or stamped with a non-Wisconsin stamp. To confirm a seller's registration with the department, call (608) 266-6701.

Members of the Armed Forces of the United States must report and pay the cigarette tax on untaxed cigarettes they receive, acquire, or bring into Wisconsin, unless the cigarettes were purchased from an Armed Forces Post Exchange or service store for their personal use, or issued to them by the federal government.

Form [CT-121S](#), *Wisconsin Combined Cigarette and Use Tax Return*, must be filed within 15 days of acquiring or receiving the cigarettes in Wisconsin. The tax rate is \$2.52 per pack of cigarettes. This tax return requires payment of both the excise tax and sales/use tax that is due on the cigarettes. If the cigarette tax is not paid when due and no return is filed, delinquent interest of 1.5% per month is owed on the tax and a penalty of \$25 per each 200 cigarettes (1 carton) may be applied. Form [CT-121S](#), *Wisconsin Combined Cigarette and Use Tax Return*, is available on the department's website.

B. Tobacco Products Tax

1) Imposition and rate

Tobacco Products (other than moist snuff, cigars, and pipe tobacco) – The tax rate is 71% of the manufacturer's established list price prior to any reductions for volume or other discounts. The tobacco products tax is not imposed on non-tobacco items (for example, paper, pipes or lighters) or cigarettes.

Moist Snuff – The tax rate is 100% of the manufacturer's established list price to distributors prior to any reductions such as volume discounts.

Cigars – The tax on cigars is the lower of:

- 71% of the actual cost to distributors or remote retail sellers prior to any reduction such as volume discount; or
- \$0.50 per single cigar.

Pipe Tobacco – The tax rate is 71% of the actual cost to distributors or remote retail sellers prior to any reduction such as volume discount.

"Actual cost" means the total price of cigars or pipe tobacco charged by the manufacturer or other seller to an unrelated distributor or remote retail seller. The total price includes all charges by the manufacturer or other seller that are necessary to complete the sale. The total price does not include a reduction for any cost or expense, regardless of whether the cost or expense is separately stated on an invoice, that is incurred by

the manufacturer or other seller, including fees, delivery, freight, transportation, packaging, handling, or marketing costs, federal excise taxes, import fees, or duties. The total price does not include a reduction for the value or cost of discounts or free promotional or sample products. For purposes of this subsection, a manufacturer or other seller is related to a distributor or remote retail seller if the 2 parties have significant common purposes and substantial common membership or, directly or indirectly, substantial common direction or control.

Imports – The tax rate of tobacco products imported from another country is 71% or 100% of the taxable amount (based on product). The taxable amount is the sum of the manufacturer's list price or actual cost, the federal tax, and all duties and transportation costs to the United States. Except that the tax imposed on cigars is limited to 50 cents per single cigar.

This tax is paid by persons engaged as distributors or persons holding a remote retail seller permit issued by the department. Payment must be made by the due date of the monthly tax return, [Form TT-100](#), *Wisconsin Distributor's Tobacco and Vapor Products Tax Return*.

2) Tobacco products use tax

Any person in Wisconsin who acquires, receives, possesses, or brings into Wisconsin untaxed tobacco products upon which the Wisconsin tobacco products excise tax is due and has not been paid must report and pay the tax for these untaxed tobacco products by filing Form [TT-104S](#), *Wisconsin Combined Tobacco and Vapor Products Use Taxes Return*.

Untaxed tobacco products includes, but is not limited to tobacco products acquired or purchased for your own personal use or otherwise and brought or shipped into Wisconsin from outside the state, including, but not limited to sources such as mail order catalog, internet, etc. To confirm a seller's registration with the department, call (608) 266 6701.

Form [TT-104S](#), *Wisconsin Combined Tobacco and Vapor Products Use Taxes Return*, is available on the department's website. Form [TT-104S](#) must be filed by 15 days after the close of the month in which the tobacco products are received or acquired in the state. This tax return requires payment of both the excise tax and sales/use tax that is due on such products. If the tobacco products tax is not paid when due and no return is filed, a late-filing penalty and delinquent interest of 1.5% per month is owed on the tax.

C. Vapor Products Tax

1) Imposition and rate

The vapor products tax is 5 cents per milliliter of liquid or other substance by volume as listed by the manufacturer.

This tax is due by persons engaged as distributors. Payment must be made by the due date of the monthly tax return, [Form TT-100](#), *Wisconsin Distributor's Tobacco and Vapor Products Tax Return*.

2) Vapor products use tax

Any person in Wisconsin who acquires, receives, possesses, or brings into Wisconsin untaxed vapor products upon which the Wisconsin vapor products excise tax is due and has not been paid must report and pay the tax for these untaxed vapor products by filing Form [TT-104S](#), *Wisconsin Combined Tobacco and Vapor Products Use Taxes Return*.

Untaxed vapor products includes, but is not limited to, vapor products acquired or purchased for your own personal use or otherwise and brought or shipped into Wisconsin from outside the state, including, but not

limited to sources such as mail order catalog, internet, etc. To confirm a seller's registration with the department, call (608) 266 6701.

Form [TT-104S](#), *Wisconsin Combined Tobacco and Vapor Products Use Taxes Return*, is available on the department's website. Form [TT-104S](#) must be filed by 15 days after the close of the month in which the vapor products are received or acquired in the state. This tax return requires payment of both the excise tax and sales/use tax that is due on such products. If the vapor products tax is not paid when due and no return is filed, a late-filing penalty and delinquent interest of 1.5% per month is owed on the tax.

D. Inventory (Floor) Taxes

Cigarettes – If the cigarette excise tax rate increases, a floor tax is imposed on all permittees and retailers who possess:

- stamped cigarettes that have not been sold to consumers on which the cigarette tax was paid at the prior rate (regardless of the location where stored) and
- unaffixed cigarette stamps in the possession of distributors sold at the prior rate.

The floor tax is the amount by which the tax rate increases.

Note: There is no statutory authority to allow a refund on cigarettes if the tax rate were to decrease.

Tobacco and Vapor Products – There is no statutory authority to impose a floor tax on tobacco or vapor products if the tax rate were to increase or to allow a refund if the tax rate were to decrease.

E. Exceptions to Taxes

1) Exemptions

The cigarette, tobacco, and vapor products taxes are not imposed on persons who are registered with the department as a distributor, manufacturer, cigarette bonded direct marketer, or remote retail sellers for:

- Sales to customers outside Wisconsin via interstate commerce.
- Sales to Base Exchanges operated by the United States Armed Forces - AAFES (e.g., Fort McCoy, Truax field, etc.) or federally operated veterans' hospitals in Wisconsin.
- Sales to interstate carriers of passengers for hire to be resold to bona fide passengers being transported outside Wisconsin.

Invoices and shipping documents must be retained to prove that sales are not taxable.

2) Sales to Native American Tribes

Sales by Distributors to Retail Stores Authorized by Native American Tribal Councils

If you are a Wisconsin cigarette or tobacco products distributor and wish to sell cigarettes, tobacco, or vapor products to an authorized retailer on a tribal reservation or trust lands in Wisconsin, special stamping (cigarette sales only), invoicing, and reporting requirements apply. The state has tax agreements with most Wisconsin Tribes that address these issues. Contact the department at (608) 266-6701 for more information.

3) Cigarette and tobacco products tax refunds to Native American Tribes

Wisconsin has negotiated agreements with Native American Tribes that have tribal reservations or trust lands in Wisconsin that provide for refunds on cigarette and tobacco products tax.

No more than two refund claims using Form [CT-001](#), *Native American Tribe's Claim for Wisconsin Cigarette Tax Refund*, or Form [TT-001](#), *Native American Claim for Wisconsin Tobacco Products Tax Refund*, may be filed within a calendar month.

Special Wisconsin Tribal cigarette tax stamps must be affixed by distributors for all sales to authorized tribal retailers. In addition, sales of tobacco products to authorized tribal retailers are not exempt from Wisconsin excise taxes unless approved by the department prior to sale.

To be eligible for refund, the cigarettes and tobacco products must be:

- Purchased and sold by an authorized tribal retailer.
- Sold at a retail store located on a tribal reservation or trust lands over which the Tribe has jurisdiction.
- The lands on which the sales occurred were designated as a tribal reservation or trust land on or before January 1, 1983, or on a later date if permitted by an agreement between the department and the Tribal Council.

Refund amounts for cigarettes include the following:

- 70% refund, on a monthly basis, of the cigarette taxes paid by the tribe on purchases of cigarettes subsequently sold to all of the following groups:
 - Tribal members who reside on their tribal reservation or trust lands
 - Tribal members that do not reside on their tribal reservation or trust lands
 - Non-tribal members
- A 30% refund, on a quarterly basis, based on an agreed upon calculation of the equivalent of the cigarette taxes paid by the Tribe on cigarettes purchased for sale to their own tribal members who reside on their tribal reservation or trust land.

The combination of the 70% monthly and 30% quarterly refunds results in 100% tax refund for sales to their own Tribal members residing on the Tribal reservation or trust land.

Refund amounts for tobacco products include the following:

- 50% refund, on a monthly basis, of the tobacco products taxes paid by the tribe on purchases of tobacco products subsequently sold to all of the following groups:
 - Tribal members who reside on their tribal reservation or trust lands
 - Tribal members that do not reside on the reservation or trust lands
 - Non-tribal members
- A 50% refund, on a quarterly basis, based on an agreed upon calculation of the equivalent of the tobacco products taxes paid by the Tribe on tobacco products purchased for sale to their own tribal members who reside on their tribal reservation or trust land.

The combination of the 50% monthly and 50% quarterly refund results in 100% tax refund for sales to their own Tribal members residing on the Tribal reservation or trust land.

F. Filing Tax Returns

All persons that hold a permit for cigarette, tobacco, or vapor products with the department must file a monthly or quarterly return summarizing the transactions for the period and computing any tax due. A return must be filed by permittees even when no tax is due. Persons that only hold a salespersons permit are exempt from this requirement. All transactions must be reported by the manufacturer(s) or company(s) they represent under their permit.

Persons holding a cigarette jobber, cigarette vendor, cigarette multiple retailer or a tobacco products subjobber permit must file returns on a quarterly basis. Since these permittees handle tax-paid product, the quarterly returns are for information reporting purposes only.

Returns are due 15 days after the end of the month or quarter covered by the return. For example, a return for the month or quarter ending September 30 is due October 15. There are no extensions of time to file excise tax returns.

1) How to file a tax return

All cigarette, tobacco, and vapor products tax reports and returns are required to be filed electronically, unless a waiver has been granted by the department. See Part 8 of this publication for specific information to request a waiver.

Filers may use either XML file transmission or My Tax Account (MTA) to electronically file tax returns. Returns with more than 32,000 transaction rows must be filed using XML. For more information about electronic filing excise tax returns, see the [Excise Tax e-File Program](#).

Tax Payments by Electronic Funds Transfer

The department may require taxes to be paid electronically. Persons with \$1,000 or more annual tax liability must make their cigarette, tobacco, and vapor products tax payments electronically. Payments can be made electronically through My Tax Account (MTA).

Late-Filed Returns

Returns that are not filed by the due date are subject to statutory fees and penalties and revocation of permits. Part 7 details the consequences of late or non-filed returns.

2) How to correct a prior return

All cigarette, tobacco, and vapor products returns, including amended returns, must be filed electronically with the department, unless a waiver has been granted. An amended return is a true, corrected, and complete return that includes all previously reported unchanged transactions on the original return (and attachments, if applicable). Amended returns that contain only changes from the original return will not be accepted. Pay any additional tax due electronically through MTA.

3) Refunds and credit for taxes paid

Refunds and credits of cigarette, tobacco, and vapor products taxes are available to permittees who pay the tax to the department. Tax overpayments that result on a filing period after processing of the monthly tax return will be refunded. Refunds are subject to offsets if your company has outstanding debt with the department, of which you will be notified.

Cigarette Tax Refunds

Cigarette permittees must file Form CT-624, *Distributor's Refund Claim for Cigarette Tax*, with the department to obtain the following refunds:

Affixed Stamps – Unsalable Cigarettes or Tax Stamps Applied in Error as follows:

- Wisconsin tax stamps affixed to packs of unsalable cigarettes that are returned to the manufacturer. Credit invoice, shipping documentation, and an original affidavit(s) from the manufacturer of the returned cigarettes must accompany the Form CT-624 (see form instructions).
- For Wisconsin tax stamps affixed to packs of unsalable cigarettes that cannot be returned to the manufacturer, double stamped, or mis-stamped cigarettes (meant for sale in another state); send a written request to the department for approval to destroy the tax stamp and/or cigarettes and instructions to destroy the product. A list identifying the quantity (number of packs), by manufacturer, brand, tax value and reason for the request must be included. A department response will be sent within 10 business days. Include a copy of your request and the department's response with Form CT-624.

Unaffixed Stamps – Wisconsin cigarette tax stamps are not transferrable and must be returned to the department along with Form CT-624. Credit or refund will be provided for the following:

- Distributors going out of business or selling their business may receive a refund of the tax paid for Wisconsin tax stamps not affixed to packs of cigarettes.
- Unaffixed distinctive tribal tax stamps to distributors who no longer sell cigarettes to authorized tribal retailers.
- Unusable double stamped, or stamps on flaps.

Refunds are not issued to distributors who order more tax stamps than they can use.

To obtain Form CT-624, call the department at (608) 266-6701.

Tobacco Products Refunds & Credits

A tobacco or vapor products distributor can receive a refund or credit of tax paid by submitting an amended monthly return and schedules (Forms [TT-100](#) and [TT-101](#)) for the following:

- Tobacco or vapor products shipped to customers outside Wisconsin. Retain invoices and shipping documents or bills of lading to show the product left the state.
- Tobacco or vapor products returned to the manufacturer or supplier and/or short shipments. Retain credit invoices for short shipments or returned product, and shipping documents or bills of lading.
- Tobacco or vapor products sold to exempt organizations (e.g., federally operated veterans' hospitals or US Armed Forces post exchanges located in Wisconsin). Retain invoices and exempt status verification of customer.

For tobacco or vapor products that are non-returnable (unsalable or damaged and unfit for sale) send a written request to the department for approval and instructions to destroy the taxed product. The department will respond within 10 business days. Include a list identifying the quantity, packaging, size, manufacturer, brand, product type, and tax value. Retain documents as instructed in the department's response. Claims without proper documentation may be denied. Credit is based on the same taxable price that was reported and paid on the products.

6. SALES AND USE TAX

Retail sales and purchases of cigarettes, tobacco, and vapor products are subject to Wisconsin sales and use taxes in addition to the cigarette, tobacco, and vapor products excise taxes.

- Retailers must obtain a seller's permit for collecting and remitting Wisconsin sales and use taxes on the sale of cigarette, tobacco, and vapor products.
- Consumers owe Wisconsin use tax if a retailer did not collect the Wisconsin sales tax on the sale of cigarette, tobacco, and vapor products. The Wisconsin use tax can be paid with the combined use tax returns described in Part 3. A.4., B.2., and C.2. of this publication.

Wisconsin Tax Publication 201 provides additional information about Wisconsin sales and use taxes.

7. ENFORCEMENT

A. Interest, Penalties, and Fees

Late Filed Returns – Late-filed excise tax returns are subject to the following statutory consequences:

- A mandatory \$10 late-filing fee.
- Interest on the tax due at the rate of 1.5% per month calculated from the due date of the return until date of tax payment.
- A penalty of 5% of the tax due for each month the required return is not filed (not exceeding 25% of the tax due). This penalty does not pertain to delinquent cigarette tax.

Incorrect Returns – The following interest and penalties may be applied if you file incorrect tax returns:

- Unpaid taxes bear interest at the rate of 12% per year.
- Refunded taxes bear interest at the rate of 3% per year.
- Negligence penalty of 25% of the additional taxes due if there is negligence in filing a return.
- When an incorrect return is filed late, the statutory late-filing fee, interest and penalty will also be applied (see above).

Delinquent Fee – If a tax bill is not paid by its due date, the assessment may be subject to a delinquent tax collection fee. The fee is the greater of \$35 or 6.5% multiplied by the total outstanding balance (e.g., unpaid tax, interest, and penalties) that remain due at the time the billing becomes delinquent.

Revocation of Permits – Permittees that do not file their returns and pay tax due timely may be subject to suspension or revocation of their cigarette, tobacco, or vapor products permit.

B. Criminal or Civil Charges

The following violations can result in additional charges being brought against a person:

- altering or counterfeiting cigarette tax stamps or knowingly handling such stamps in any manner
- filing a false or fraudulent return or helping another person to do so with the intent to defeat or evade the tax
- failing to keep the records required by the department
- refusing to allow the examination or inspection of business premises and records

- displaying or using a permit known to be fictitious, canceled, revoked or altered
- committing any other fraud in preparing and submitting a return or refund claim
- possession of untaxed cigarettes
- evading excise tax

C. Confiscation of Cigarette, Tobacco, or Vapor Products

Illegal cigarettes or tobacco products may be confiscated by department Tobacco Enforcement Agents. Examples include:

- Cigarettes and tobacco products purchased by retailers from sources that do not hold a valid cigarette or tobacco products distributor or jobber permit with the department. Product obtained from sources that do not hold a permit is untaxed product and subject to confiscation.

Note: Retailers may not purchase cigarettes or tobacco products from a person who only holds a Cigarette Multiple Retailer or Vendor permit. These permits do not allow for the resale of products to other retailers or vendors. In addition, the cigarette, electronic vaping device, and tobacco products retail licenses issued by the local municipal clerk allows for sales to consumers only. The retail license does not allow for the purchase of untaxed products.

- Cigarettes purchased or acquired by distributors from sources not approved by the department. Distributors are required to purchase all unstamped cigarettes directly from the manufacturer or first importer of record (cigarettes imported into the U.S.) and to submit a letter of direct buy (see Part 8.E.) to the department for approval of the manufacturer/importer and brands. Unapproved brands are contraband and subject to seizure.
- Cigarettes or tobacco products sold in violation of the tobacco Master Settlement Agreement (MSA) legislation (sec. 995.10 & 995.12, Wis. Stats.), including but not limited to:
 - Cigarette and RYO cigarette tobacco not listed on the Wisconsin Department of Justice's Directory of Certified Manufacturers and Brands.
 - Little/small cigars or similar products that are marketed and/or sold as cigarettes or cigarette alternatives. Such products cannot be displayed alongside cigarettes at retail and must be clearly separate displays or display cases. To be marketed or sold as cigarettes, products must be listed on the DOJ directory.

Persons who have product confiscated by the department are still required to pay the tax, interest, and any penalties owed on the product, and may also be subject to criminal prosecution. Confiscated product will not be returned to those persons and may be resold or destroyed by the department.

Violation of the Wisconsin Electronic Vaping Device Directory

Beginning September 1, 2025, selling electronic vaping devices that are not listed on the Wisconsin Electronic Vaping Device Directory carry the following penalties:

- Retailers and manufacturers are subject to a \$1,000 per day, per device penalty for each day the unlisted device is offered for sale in Wisconsin.
- Retailers, distributors, and manufacturers that violate the electronic vaping device directory are engaging in unfair and deceptive trade practice violations governed by Wisconsin Fair Trade Practice Law.
- Devices that are sold in violation of the directory are deemed contraband and may be confiscated by the department or any peace officer. Devices seized for violations of this law must be destroyed by the

department. Costs for destruction of devices sold in violation of the electronic vaping device directory will be charged to the business where the devices were seized.

- Unlisted devices must be removed from inventory and returned to the manufacturer no later than 21 days after the date the device was removed from the directory. After this period, unlisted devices are subject to confiscation and fines.

D. Reporting Cigarette, Tobacco, or Vapor Product Tax Evasion

Persons who wish to report suspected cases of violation of Wisconsin cigarette, tobacco, and vapor products taxes and regulatory laws, can contact the department's Tobacco Enforcement Unit at (608) 266 6757 or [submit a complaint](#) online. All calls and information provided are confidential.

8. ASSISTANCE

If you are unable to find an answer to your questions about cigarette, tobacco, or vapor products taxes or regulation:

Email. . . DORExcise@wisconsin.gov
Telephone. . . (608) 266-6701
Write. . . Mail Stop 5-107
Wisconsin Department of Revenue
P.O. Box 8900
Madison, WI 53708-8900
Fax. . . (608) 261-7049
Visit. . . 2135 Rimrock Road
Madison WI 53713

To request a waiver from filing electronically, send a written request to the address below:

Mail Stop 5-77
Mandate Waiver Request
Wisconsin Department of Revenue
P.O. Box 8949
Madison, Wisconsin 53708-8949

The written request must clearly indicate why filing electronically causes an undue hardship. In determining whether an undue hardship exists, the Secretary of Revenue may consider unusual circumstances that may prevent the person from filing electronically (e.g., the person does not have access to a computer that is connected to the internet), or any other factors that the Secretary determines are pertinent.

For assistance with using My Tax Account (MTA) or Online Tax Filing use the following resources:

Website. . . [Using My Tax Account \(MTA\)](#)
Telephone. . . (608) 261-5338
Email. . . DORMyTaxAccountHelp@wisconsin.gov

Additional Resources:

Department of Revenue [Cigarette, Tobacco, and Vapor Products Landing Page](#)

[Permit and Retail License Applications](#)

[Cigarette, Tobacco, and Vapor Products Tax Forms](#)

[Cigarette Tax](#) Common Questions

[Tobacco Products Tax](#) Common Questions

[Vapor Products Tax](#) Common Questions

[Permit Predetermination](#) Common Questions

Fact Sheet [3501](#), *Vapor Products Tax*

APPENDIX A: SAMPLE INVOICE

SAMPLE INVOICE

Company Name
 OPTIONAL: DBA Name
 WI Permit #
 Address Line 1
 City, State Zip
 Business Phone Number

Invoice Date: MM/DD/YYYY
 Invoice No: XXXXXXXXXXXXX

SOLD TO:

SHIP TO:

Customer Name
 OPTIONAL: DBA Name
 WI Permit or Municipal License #
 Address Line 1
 City, State Zip
 Business Phone Number

Same as "sold to."

PRODUCT SOLD

QTY/(PKG)	PRODUCT DESCRIPTION	STICK COUNT	UNIT PRICE*	UNIT WEIGHT/ VOLUME	TOTAL WEIGHT/ VOLUME	TOTAL PRICE
4 boxes/ (25 per box)	ABC Cigars – Original	100	\$25.00			\$100
4 boxes/ (25 per box)	ABC Cigars – Grape	100	\$25.00			\$100
4 boxes/ (25 per box)	XYZ Cigars – 25ct	100	\$25.00			\$100
1 box / (4 pods)	LMO Vape Supply - Blueberry Blast E-Cig Pods – .7ml		\$15.99	.7ml	2.8ml	\$15.99
2 bags	PDQ RYO – Tube Cut Full Flavor – 8 oz		\$13.99	8 oz	16 oz	\$27.98
1 box / (12 per box)	GHI E-Cigarettes – Nicotine Disposable – 5ml		\$33.00	5ml	60ml	\$33.00
16 units		300				\$376.97
	Minimum Markup				+ 3%	\$388.28

WISCONSIN TOBACCO AND VAPOR PRODUCTS EXCISE TAX INCLUDED IN UNIT PRICE

RECEIVED BY

Signature

Date

Print Name