

TT-115 Instructions – Tobacco Products Sales To>Returns From Authorized Tribal Retailers

INTRODUCTION

Distributors sales to Native American tribes and authorized tribal retailers includes the tobacco products tax. If you sell tobacco products to tribal retailers, you must have on file a letter from the Tribal council stating the names and addresses of the tribe's authorized tobacco products retailers.

Out-of-state distributors must include sales to Native American tribes and authorized tribal retailers on their taxable sales schedules (Form TT-101, Uniform Tobacco Products Transaction Schedule).

Tribal councils may file claims with the department for refunds of the tobacco product taxes relating to the tobacco products purchased by their authorized tribal retailers.

WHO MUST COMPLETE THIS SCHEDULE

All distributors who sell tobacco products to federally recognized Native American tribes and authorized tribal retailers on which a tribe may file a claim for refund allowance.

DUE DATE

Submit this schedule with your tobacco products tax return (Form TT-100) each month you have transactions (sales and/or returns) with an authorized tribal retailer.

FILING METHOD

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

HOW TO COMPLETE THIS SCHEDULE

- Each transaction must be entered on a separate line. Be sure to provide all the information requested.
- Group sales by authorized tribal retailers. Do not include cigarettes or nontobacco items (e.g., papers, pipes, lighters).
- Invoices for sales of tobacco products to authorized tribal retailers must show the tobacco products tax as a separate charge or as a total tax amount on a summary page on the invoice.

Line 24 Total. Enter the net combined total of Wisconsin tobacco products tax, cigar tax, and moist snuff tax for the month (sales less returns) to authorized tribal retailers.

RECORD KEEPING

Keep a complete copy of your return, including this schedule, and all records used in preparing the return for a minimum of five years (sec. 995.12(4), Wis. Stats.). Records must be kept at the permit location, and in a place and manner easily accessible for review by department representatives.

ASSISTANCE

You can access the department's website 24 hours a day, 7 days a week, at revenue.wi.gov. From this website, you can:

- Access *My Tax Account* (MTA)
- Download instructions and publications
- View answers to common questions
- Email us for assistance

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TT-115: Tobacco Products Sales To/Returns From Authorized Tribal Retailers

(Schedule to Form TT-100)

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Legal Name	Tax Account Number	Month/Year (MM YYYY)
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Line No.	Invoice		Name of Tribe	Authorized Retailer	Retailer Location Street Address and City	Column A Tobacco Products Tax (not including tax on cigar and moist snuff)	Column B Cigar Tax	Column C Moist Snuff Tax	Column D Total Tax (Col. A + B + C)
	Number	Date							
1	Balance from prior page of Form TT-115.								
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22									
23									
24	Total – Add lines 1 through 23								

Sample Form