

# TT-001 INSTRUCTIONS – NATIVE AMERICAN CLAIM FOR WISCONSIN TOBACCO PRODUCTS TAX REFUND

## WHO MAY FILE THIS REFUND CLAIM

A Wisconsin Native American tribal council that has entered into an agreement with the Wisconsin Department of Revenue may file a claim for refund of 50% of the Wisconsin tobacco products taxes paid (unless otherwise stated within that agreement) by the tribal council or persons authorized by the tribal council to sell tobacco products on the reservation or trust land where the purchaser's business is located over which the tribe has jurisdiction. The land on which the tobacco products sales occur must have been designated a reservation or trust land on or before January 1, 1983, or on a later date if determined by an agreement between the department and the tribal council.

## DUE DATE

A maximum of two refund claims may be filed within a calendar month.

## FILING METHOD

Claims must be filed through *My Tax Account* (MTA).

## FILING INSTRUCTIONS

1. Open MTA and select the account starting with 419 from the ID list.
2. Select "File Refund Claim" from the menu box located in the left-hand column.
3. Enter the dates of the first and last purchase invoices included in the claim.
4. Click on "Add Invoice Information" and select/enter purchase/credit detail for each invoice included in the claim.
5. Lines 9 through 13 will auto-calculate based on the invoice information entered.
6. Copies of each invoice verifying tobacco product purchases and credits must be provided to the department. Invoices should be attached to the claim. Arrange invoices by retailer and date (oldest to newest). **To attach invoices:**
  - a. Scan and save the documents to a file on your computer.
  - b. Select the "Add" link in the "Attachment" box located in the left-hand column of the MTA refund request.
  - c. From the popup window, select "Browse."
  - d. Locate and highlight the file to be attached and then select "Open."
  - e. Type a description of the file (i.e. TT-001, Period ccyymm-dd) and then select "Save."

If you are unable to attach the invoices, you may mail a copy of them to the address shown below.

## INVOICE REQUIREMENTS

Each invoice must contain the following information:

1. Date of sale.
2. Name and address of purchaser.
3. Name and address of authorized retailer where the tobacco products were delivered.
4. Type and number of tobacco products purchased.

5. Amount of Wisconsin tobacco products tax paid shown as a separate charge, or summary detail if included in the purchase price.
6. Date paid by purchaser. Each invoice must be marked paid, dated, and signed by the seller, unless you have received another department approved method to show proof of payment.

## RETURNED TOBACCO PRODUCTS/SHORT SHIPMENTS

A supplier credit invoice must be included for all tobacco products returned to the supplier or shorted in a shipment.

## RETAILER REQUIREMENTS

Unless otherwise stated in the agreement, the tribal council or retailers selling tobacco products on which the refund claim is based must:

1. Be approved by the tribal council to purchase and sell the tobacco products.
2. Purchase tobacco products from an authorized Wisconsin distributor or subjobber.
3. Not sell tobacco products to another retailer or tobacco products wholesaler.
4. Not deliver tobacco products to purchasers via common carrier, contract carrier, or the U.S. Postal Service.
5. Not sell untaxed tobacco products.

## UPDATING AUTHORIZED TRIBAL RETAILERS

The tribal council must notify the department, using tribal letterhead, of changes to the following:

- Retailers authorized to sell tobacco products (both additions and deletions with effective start and/or end date). Note: For new retail locations, include copy of the parcel map and warranty deed.
- Business name or street address of authorized retailers.

## RECORD KEEPING

Keep a copy of this refund claim and all records supporting the claim for a minimum of five years (sec. 995.12(4), Wis. Stats.). Store the invoices in a place that is easily accessible for review by department representatives.

## ASSISTANCE

Our website is available 24 hours a day, 7 days a week at [revenue.wi.gov](http://revenue.wi.gov). From here you can:

- Access *My Tax Account*
- Download forms, schedules, instructions, and publications.
- View answers to commonly asked questions.
- Email us comments or request help.

### Physical Location

2135 Rimrock Rd  
Madison WI 53713

### Mailing Address

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Wisconsin Department of Revenue  
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