

INSTRUCTIONS

WHO IS ELIGIBLE TO FILE A REFUND CLAIM

Any Indian tribal council who has entered into an agreement with the department may file a claim for a refund of the Wisconsin cigarette taxes paid on cigarettes sold on reservation trust land over which the tribe has jurisdiction. The land on which the cigarette sales occur must have been designated a reservation or trust land on or before January 1, 1983.

RETAILER REQUIREMENTS

The retailer selling the cigarettes on which the refund claim is being filed must meet the following requirements:

1. The tribal council must have approved the retailer purchasing and selling the cigarettes.
2. The retailer cannot sell cigarettes to another retailer or cigarette jobber.
3. The retailer cannot deliver cigarettes to purchasers via common carrier, contract carrier or the US Postal Service.

NEW RETAILERS/CHANGES TO EXISTING RETAILERS

The tribal council must notify the department in writing on tribal letterhead when any of the following changes occur:

- A new retailer is authorized to sell cigarettes.
- The name or address of an existing retailer changes.
- An existing retailer discontinues selling cigarettes.

DUE DATE OF REFUND CLAIM

No more than 2 refund claims can be filed by a tribal council within a calendar month.

INVOICE REQUIREMENTS

Invoices verifying your cigarette purchases must accompany your refund claim. All invoices submitted must be "original" and not a carbon copy or photocopy.

Each invoice must contain the following information:

1. Date of sale.
2. Name and address of purchaser.
3. Name and address where the cigarettes were delivered.
4. Name and address of seller.
5. Number of cigarettes purchased. On invoices, you should highlight or note cartons of 250.
6. Date paid by purchaser. Each invoice must be marked paid, dated and signed by the seller or delivery person.
7. Amount of Wisconsin cigarette tax paid.
(Cigarettes must have the special distinctive Native American cigarette tax stamp affixed.)

Your invoices will be returned to you after we have reviewed your refund claim.

RETURNED CIGARETTES/SHORT SHIPMENTS

Credit invoices from your supplier must accompany a refund claim when you claim credit on line 10 for cigarettes returned to your supplier or for cigarettes you were shorted in a shipment.

ASSISTANCE AND FORMS

If you have questions or need more claim forms...

- Call (608) 266-8970
- FAX (608) 261-7049
- E-mail: excise@revenue.wi.gov
- Website: www.revenue.wi.gov

SPECIFIC INSTRUCTIONS

Line 3. Enter the number of retail locations you have approved.

Line 8. Enter the dates of the first and last cigarette purchases for the time period covered by your refund claim.

Line 9. Enter the total number of tax-paid single cigarettes you purchased from suppliers during the time period covered by your claim. Original invoices substantiating these purchases must accompany your refund claim.

Line 10. Enter the total number of tax-paid single cigarettes you returned to suppliers during the time period covered by this claim. Be sure to attach the credit invoices to your refund claim.

Line 11. The net cigarette total you enter on line 11 must agree with the net single cigarette total you enter on line 16.

Line 13. Compute the cigarette tax paid on the net amount of cigarettes you purchased during the refund period. Multiply line 11 by the cigarette tax rate shown on line 12. Enter the tax paid on line 13.

Line 15. COMPUTE YOUR REFUND. Multiply the cigarette tax paid (line 13) by the tribal cigarette tax refund percentage shown on line 14. Enter the refund you calculated on line 15.

Line 16. LOCATIONS OF AUTHORIZED INDIAN RETAILERS. On this line, enter the authorized retail locations covered by this refund claim. List each location separately and provide all the information requested. The total net tax-paid single cigarettes you received (purchases less credit for returns and short shipments) at all locations listed must agree with line 11.

SIGN AND DATE YOUR COMPLETED REFUND CLAIM AND SEND IT PLUS INVOICES AND CREDIT MEMOS TO THE DEPARTMENT.