

# 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, Form TT-101C, and Form TT-101M, Schedule 6, Tax-Paid Sales).

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

Include 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 using an approved XML schema or Adobe LiveCycle fill-in form located at [revenue.wi.gov/html/cigtob1.html](http://revenue.wi.gov/html/cigtob1.html).

## 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](http://revenue.wi.gov). From this website, you can:

- Access *My Tax Account* (MTA)
- Complete electronic fill-in forms
- Download forms, schedules, instructions, and publications
- View answers to common questions
- Email us for assistance

### Physical Address:

2135 Rimrock Road  
Madison WI 53713

Phone: (608) 266-6701

Fax: (608) 261-7049

Email: [excise@revenue.wi.gov](mailto:excise@revenue.wi.gov)

### Mailing Address:

Excise Tax Unit  
Wisconsin Department of Revenue  
PO Box 8900  
Madison WI 53708-8900

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

(Schedule to Form TT-100)

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	Column B	Column C	Column D
	Number	Date				Tobacco Products Tax (not including tax on cigar and moist snuff)	Cigar Tax	Moist Snuff Tax	Total Tax (Col. A + B + C)
1	Balance from prior page of Form TT-115. ....								
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21									
22									
23									
24	<b>Total</b> – Add lines 1 through 23 .....								