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 though My Tax Account (MTA).

FILING INSTRUCTIONS

- Open MTA and select the account starting with 419 from the ID list.
- 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.
- 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 ccyy-mm-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.
- Name and address of authorized retailer where the tobacco products were delivered.
- 4. Type and number of tobacco products purchased.

- Amount of Wisconsin tobacco products tax paid shown as a separate charge, or summary detail if included in the purchase price.
- 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:

- Be approved by the tribal council to purchase and sell the tobacco products.
- Purchase tobacco products from an authorized Wisconsin distributor or subjobber.
- 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. 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 LocationMailing Address2135 Rimrock RdExcise Tax Unit

Madison WI 53713 Wisconsin Department of Revenue

PO Box 8900

Madison WI 53708-8900

Phone: (608) 266-8970 Fax: (608) 261-7049

Email: excise@revenue.wi.gov

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Read instructions before completing this claim.

Signature of Preparer

Nead instructions before completing	i illis Cialiti.				
Name of Claimant (Tribal council)				Federal Employee ID (FEIN)	
Address				Number of Retail Stores Approved	
City			Zip Code	Tobacco products include items such as: • cigars	
Dates of Tobacco Products Purchases	Covered by th	is Refui	nd Claim	chewing to	obacco, and
Date of first purchase → Date of last purchase →				• snuff	
(MM DD CCYY) (MM DD CCYY)				but NOT cigarettes.	
Refund Computation Schedule				Tribal Computation	Department Use Only
Total tobacco products taxes paid on products purchased per attached "paid" purchase invoices				\$	\$
Total tobacco products tax credit (from short shipments and returned products) per attached credit invoices					
3. Net tobacco products taxes paid (line 1 less line 2)				\$	\$
4. Allowable tribal refund percentage (50%)				x 50	x .50
5. TOTAL REFUND CLAIMED (multiply amount on line 3 by 50%)					\$
Locations of Authorized Indian Retai	ilers (notify D	epartme	nt by letter of any name / a	ddress changes to ret	ailers)
Authorized Retail Locations				Net Tobacco Products Taxes Paid (tax paid on purchases less credits)	
Doing Business As (d/b/a)	Bus	iness L	ocation / Address	Tribal Computation	Department Use Only
	$\langle \langle \rangle$	\mathcal{A}			
Net tobacco products taxes paid (must agree with line 3)					\$
I declare that I am personally familiar wi best of my knowledge and belief, it is tr	ue, correct, a	nd comp	olete. The tobacco product	ts were sold on our re	
(not through the mail or carrier service)	to nersons oth	ar than	tohacco products retailers	or wholesalers	

TT-001 (R. 11-13)

- 2 - Wisconsin Department of Revenue

Date

Preparer's Phone Number