

CT-001 INSTRUCTIONS

WHO IS ELIGIBLE TO FILE A REFUND CLAIM

A Wisconsin Native American tribal council that 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 or 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, or on a later date if determined by an agreement between the department and the tribal council.

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.

FILING RESTRICTIONS

Two refund claims may be filed by a tribal council within a calendar month.

INVOICE REQUIREMENTS

Invoices verifying cigarette purchases must accompany the refund claim. All invoices submitted must be "original" (no carbon or photocopies). Invoices will be returned after the department has reviewed the refund claim.

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, 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.

RETURNED CIGARETTES/SHORT SHIPMENTS

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

ASSISTANCE

You can access the department's web site at www.revenue.wi.gov.

From this web site, you can:

- Complete electronic fill-in forms
- Download forms, schedules, instructions, and publications
- View answers to frequently asked questions
- Email us comments or request help

Madison Office Location

2135 Rimrock Rd
Madison WI 53713

Mailing Address

Excise Tax Section 6-107
Wisconsin Department of Revenue
PO Box 8900
Madison WI 53708-8900

- Phone: (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 approved by the tribal council.

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

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

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

Line 16. 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 received (purchases less credit for returns and short shipments) at all locations listed must agree with the amount on line 11.

Sign and date the completed refund claim. Send the claim, invoices and credit memos to the mailing address listed above.