



# INSTRUCTIONS

## WHO IS ELIGIBLE TO FILE A REFUND CLAIM

Native American Indian Tribes occupying reservations/trust lands in Wisconsin may claim a refund of 50% of the tobacco products taxes paid on tobacco products purchased by their authorized retailers.

Any Wisconsin Native American tribal council that has entered into an agreement with the department may file a claim for refund of the Wisconsin tobacco products taxes collected on tobacco products sold on reservation or trust lands over which the tribe has jurisdiction. The land on which the sales occur must have been designated as reservation or trust land on or before January 1, 1983, or on later date if determined by an agreement between the department and the tribal council.

## RETAILER REQUIREMENTS

The retailer selling the tobacco products 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 tobacco products.
2. The retailer cannot sell tobacco products to another retailer or tobacco products wholesaler.
3. The retailer cannot deliver tobacco products 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 when any of the following changes occur:

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

## FILING RESTRICTIONS ON REFUND CLAIM

No more than two refund claims may be filed by a tribal council within a calendar month.

## INVOICE REQUIREMENTS

Invoices verifying purchases of tobacco products must accompany the refund claim. All invoices submitted must be "original" (no 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 of seller.
4. Type and number of tobacco products purchased.
5. Amount of Wisconsin tobacco products tax paid shown as a separate charge.
6. Date paid by purchaser. Each invoice must be marked paid, dated, and signed by the seller.

Invoices will be returned after the department has reviewed the refund claim.

## RETURNED TOBACCO PRODUCTS/SHORT SHIPMENTS

An original credit invoice from the supplier must accompany a refund claim when credit is claimed on line 10 for tobacco products returned to the supplier or shorted in a shipment.

## RECORD KEEPING

Keep a copy of this refund claim and all records pertaining to the business for a minimum of four years. Store the invoices in a place that is easily accessible for review by department representatives.

## ASSISTANCE

You can access the department's web site 24 hours a day, seven days a week at [www.revenue.wi.gov](http://www.revenue.wi.gov). From this web site you can:

- Complete electronic fill-in forms.
- Download forms, schedules, instructions, and publications.
- View answers to common questions.
- E-mail us for assistance.
- Access My Tax Account

### Madison Office Location

2135 Rimrock Rd  
Madison WI 53713

### Mail Claim and Invoices To:

Excise Tax Section 6-107  
Wisconsin Department of Revenue  
PO Box 8900  
Madison WI 53708-8900  
(608) 266-8970

- Phone: (608) 266-8970
- Fax: (608) 261-7049
- E-mail: [excise@revenue.wi.gov](mailto:excise@revenue.wi.gov)
- Web site: [www.revenue.wi.gov](http://www.revenue.wi.gov)

## SPECIFIC INSTRUCTIONS

**Line 3.** Enter the number of retail locations the tribe has authorized to sell tobacco products.

**Line 9.** Enter the total tobacco products taxes paid on the purchases made during the time period covered by your claim. Invoices substantiating these purchases must accompany your refund claim. The tobacco products taxes paid must be shown as a separate charge on those invoices.

**Line 10.** Enter the total tobacco products taxes relating to short shipments and returned products for which you were given credit by your suppliers during the time period covered by this claim. Attach the original credit invoices to your refund claim.

**Line 11.** The net tobacco products taxes paid entered on line 11 must agree with the net total entered on line 14.

**Line 14.** Enter the authorized retail locations covered by this refund claim. List each location separately and provide all the information requested. The total net tobacco products tax paid for all locations listed must agree with the amount on line 11.

**Sign and date your completed refund claim. Send the claim and invoices and credit memos to the department.**