

CT-001 INSTRUCTIONS – WISCONSIN CIGARETTE TAX REFUND CLAIM FOR NATIVE AMERICAN TRIBES

WHO IS ELIGIBLE TO FILE A 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 a refund for 70% of the Wisconsin cigarette taxes paid (unless otherwise stated, within that agreement) on all cigarettes purchased by the tribal council or persons authorized by the tribal council to sell cigarettes on the reservation or trust land where the purchaser's business is located 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.

DUE DATE

Claims should be filed quarterly at a minimum, but no more than 2 claims may be filed within a calendar month.

FILING METHOD

This form must be filed electronically through *My Tax Account* (MTA) or by a department approved XML Schema.

FILING 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 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.

INVOICE REQUIREMENTS

Invoices verifying your cigarette purchases must accompany your refund claim. Each invoice must contain the following information:

1. Date of sale.
2. Name and address of purchaser.
3. Name and address of authorized retailer where the cigarettes were delivered.
4. Name and address of seller.
5. Number of cigarettes purchased (cartons or sticks).
6. Date paid by purchaser. Each invoice must be marked paid, dated, and signed by the seller.

or delivery person, unless you have received another department approved method to show proof of payment.

7. Amount of Wisconsin cigarette tax paid.

RETURNED CIGARETTES/SHORT SHIPMENTS

A supplier credit invoice must be included for all cigarettes returned to the supplier or shorted in a shipment.

RETAILER REQUIREMENTS

Unless otherwise stated in the agreement, the tribal council or authorized retailers selling cigarettes on which the refund claim is based must:

1. Be approved by the tribal council to purchase and sell the cigarettes.
2. Not sell cigarettes to another retailer or cigarette wholesaler.
3. Not deliver cigarettes via common carrier, contract carrier, or the U.S. Postal Service.
4. Purchase all cigarettes bearing a Wisconsin Tribal tax stamp from distributors holding a valid permit with the department.
5. Not sell unstamped cigarettes. Each pack must have the special distinctive Wisconsin Tribal cigarette tax stamp affixed.

UPDATING AUTHORIZED TRIBAL RETAILERS

The tribal council must notify the department, using tribal letterhead, of changes to the following:

- Retailers authorized to sell cigarettes (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 if an authorized retailer

RECORD KEEPING

Keep a copy of this refund claim and all records supporting the claim for a minimum of five years. Store the invoices in a place that is 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. From here you can:

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

Physical Address

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Madison WI 53713

Mailing Address

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Wisconsin Department of Revenue
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