

INSTRUCTIONS

WHO IS ELIGIBLE TO FILE A REFUND CLAIM

Any Wisconsin Indian 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/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.

Use this form to request a tobacco products tax refund relating to tobacco products purchased by authorized tribal retailers on and after December 1, 1999.

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.

DUE DATE OF REFUND CLAIM

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

INVOICE REQUIREMENTS

Invoices verifying purchases of tobacco products must accompany your refund claim. All invoices submitted must be "original" and not a 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.

Your invoices will be returned to you after we have reviewed your refund claim.

RETURNED TOBACCO PRODUCTS/SHORT SHIPMENTS

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

RECORD KEEPING

You must keep a copy of this refund claim and all records pertaining to your business for at least 4 years. Store them in a place that is easily accessible for review by department representatives.

ASSISTANCE AND FORMS

If you have questions or need more claim forms

- Call (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 the tribe has authorized to sell tobacco products.

Line 8. Enter the dates of the first and last invoices for tobacco products purchased during the time period covered by your refund claim.

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. Be sure to attach the original credit invoices to your refund claim.

Line 11. Subtract line 10 from line 9, and enter the difference on line 11. The net tobacco products taxes paid which you enter on line 11 must agree with the net total you enter on line 14.

Line 13. COMPUTE YOUR REFUND. Multiply the net tobacco products tax paid (line 11) by 50%, the allowable tribal refund percentage. Enter the refund you calculate on line 13.

Line 14. LOCATIONS OF AUTHORIZED TRIBAL 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 tobacco products tax paid for 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.