

Claim for Tobacco Tax Refund

This form is issued under authority of P.A. 327 of 1993, as amended.

Claim for refund of Taxes Paid on Tobacco Products Consumed by Tribal Government or Tribal Members

PART 1: ACCOUNT INFORMATION			
Name of Tribe, Member of Tribe, or Business Requesting Refund	Account Number (FE, TR, or ME)		
Address (Street, P.O. Box, or RR#)	Contact Name		
City, State, ZIP Code	Contact Name Phone Number		
PART 2: INVOICE INFORMATION			
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; padding: 5px;">Oldest Invoice Date</td> <td style="width: 50%; padding: 5px;">Newest Invoice Date</td> </tr> </table>	Oldest Invoice Date	Newest Invoice Date	
Oldest Invoice Date	Newest Invoice Date		
1. Number of sticks purchased (Attach copies of invoices and Schedule I).....	1.		
2. Other Tobacco Products Purchased - Wholesale Price (Attach copies of invoices and Schedule I)	2.		
PART 3: REFUND INFORMATION			
3. Total number of cigarette sticks sold to tribal members (Form 3593).....	3.		
4. Tax at 100 mills per cigarette (line 3 x \$.10).....	4.		
5. Total premium cigar stick count (>\$1.5625 each) (Form 3593)	5.		
6. Tax of \$.50 for each premium cigar (line 5 x .50)	6.		
7. Total wholesale price of Other Tobacco Products sold to tribal members (Form 3593)	7.		
8. Tax at 32% of wholesale prices of Other Tobacco Products (line 7 x .32).....	8.		
9. Refund amount. Add lines 4, 6 and 8	9.		
PART 4: CERTIFICATION			
<i>I certify that this claim and supporting invoices and forms are true and correct.</i>			
8. Claimant's Signature	10. Signature of Preparer if other than Claimant		
9. Claimant's Title	11. Address of Preparer if other than Claimant		
Date	Date		

Mail completed form to:
Michigan Department of Treasury
Special Taxes Division - Tobacco Tax Unit
PO Box 30791
Lansing MI 48909
or fax to: 517-636-4631
Questions can be directed to 517- 636-4630.

Instructions for Form 3592, Claim for Tobacco tax Refund Instructions

PART 1: ACCOUNT INFORMATION

Enter the account number of the Indian Tribe or of the business submitting the claim. If you do not have an account number one will be assigned. Enter the name of the Indian Tribe or of the business submitting the claim. Enter the address of the Indian Tribe or business (this is where the refund check will be sent). Include the name and the phone number of the person to contact regarding the claim.

PART 2: INVOICE INFORMATION

Enter the oldest and newest invoice date of the invoices that are attached. **NOTE:** All cigarettes purchased must have the State of Michigan "Tribal Stamp" affixed to the pack to qualify for a refund. Attach all invoices and/or receipts.

Line 1: Enter the total number of sticks of cigarettes that were purchased from a licensed Michigan wholesaler, unclassified acquirer, secondary wholesaler or vending machine operator. Schedule I and all related invoices must be attached. The invoices must indicate the amount of the tax that was paid.

Line 2: Enter the wholesale price of other tobacco products that were purchased from a licensed Michigan wholesaler, unclassified acquirer, Secondary wholesaler or vending machine operator. Schedule I and all related invoices must be attached. The invoices must indicate the amount of the tax that was paid.

PART 3: REFUND INFORMATION

Line 3: The total number of sticks of cigarettes (not packs or cartons) that were purchased by tribal members for their personal use. Form 3593 *Summary of Sales Worksheet/Tribal Government or Tribal Members* must be completed and attached.

Line 4: Multiply the total on line 3 by \$.10. Enter the tax due for cigarettes.

Line 5: Enter the total premium cigar stick count (single cigar costing greater than \$1.5625)

Line 6: Multiply the total stick count on line 5 by \$.50. Enter the tax due.

Line 7: The total wholesale price of other tobacco products that were purchased by tribal members for their personal use. Form 3593 *Summary of Sales Worksheet/Tribal Government or Tribal Members* must be completed and attached.

Line 8: Multiply the total on line 7 by 32% (.32). Enter the tax due for other tobacco products.

Line 9: Add lines 4, 6 and 8. Enter the amount to be refunded.