
PURPOSE

Arizona Revised Statute § 42-3406(A) provides that, with limited exception, a distributor requesting a rebate of taxes paid on tobacco products must establish entitlement to the rebate by obtaining a report executed by the retailer that purchased the tobacco products on which the distributor paid taxes.

If a retailer is uncooperative or has gone out of business, a licensed distributor may request authorization to submit proof other than the required retailer report to establish its entitlement to rebates of taxes paid on tobacco products. This form must be used by distributors to request authorization to submit alternate proof.

GENERAL INSTRUCTIONS

Complete this form with information specific to the retailer for whom you are requesting authorization to submit proof other than the required retailer report. A separate form must be completed for each retailer.

IMPORTANT: *Submit this form once for each retailer.* If authorization is granted for the retailer identified in this form, you may continue to submit alternate proof in support of rebate requests based on sales to that retailer until notified otherwise by the Arizona Department of Revenue (the department) in writing.

Be sure to provide a complete response to each request for information. ***All fields are required and must be completed.*** Incomplete forms will not be considered by the department, and the request will be denied.

You must provide your tobacco license number and taxpayer identification number on the form. A taxpayer identification number is either your Federal Employer Identification Number (FEIN) or your Social Security Number (SSN), if you are a sole proprietor with no employees.

If any information provided in this form is found to be inaccurate or material information has been omitted, any authorization granted by the department pursuant to this request will be retracted.

The completed form, together with all supporting documents, may be scanned and submitted to the department through Arizona Luxury Tax Online at <https://Luxury.AZTaxes.gov>. Retain the original for your records. If not submitted electronically, the original form and supporting documents may be mailed to:

Luxury Tax Unit
Arizona Department of Revenue
1600 West Monroe, Division Code 19
Phoenix, AZ 85007

If you are submitting by mail, be sure to retain copies of all documents for your records.

SPECIFIC INSTRUCTIONS

SECTION A: Tobacco Distributor Information

Enter the information for the Arizona-licensed distributor seeking authorization to submit alternate proof.

SECTION B: Tobacco Retailer Information

Enter the information for the retailer that purchased the tobacco products for which the distributor intends to seek a rebate of taxes paid.

SPECIFIC INSTRUCTIONS CONTINUED

Provide the Retailer Identification Number issued to the retailer upon registration with the department.

If the retailer's Tribal Tax License Number is not known, please enter "unknown" in the field.

If the retailer is not affiliated with the tribe on whose reservation the retail business is located, enter "no affiliation" in the field.

SECTION C: Efforts to Obtain Report from Retailer

Check the box if the distributor's efforts to obtain the required report from the retailer included at least one written request to the retailer and the distributor is able to provide proof of mailing and receipt.

If the box is not checked, provide a detailed description of all efforts made to obtain the report from the retailer. Attach additional pages if you need more space.

SECTION D: Retailer Response

Check the appropriate box to indicate whether the retailer is uncooperative, out of business, or nonresponsive.

If the retailer is uncooperative, submit a copy of the retailer's written refusal to comply.

If the retailer is nonresponsive, the "Nonresponsive Retailer Certification" section must be completed and signed by the distributor or an authorized agent of the distributor, identified by title.

SIGNATURE:

The Arizona-licensed tobacco distributor that is seeking authorization to submit proof other than the required retailer report must execute the form. The form must be signed by the distributor or an authorized agent of the distributor, identified by title.

