

**ARIZONA FORM  
840**

**Cigarette Distributor's Claim for  
Refund of Cigarette Taxes Paid**

**Luxury  
Tax**

TOBACCO LICENSE NO.			TAXPAYER ID (EIN or SSN)		
LEGAL BUSINESS NAME			BUSINESS (or DBA) NAME		
MAILING ADDRESS			ADDRESS OF BUSINESS LOCATION		
<input type="checkbox"/> Check if new.			<input type="checkbox"/> Check if new.		
CITY	STATE	ZIP CODE	CITY	STATE	ZIP CODE
NAME OF CONTACT PERSON			TELEPHONE NUMBER (with area code)		
<input type="checkbox"/> Check if new.			<input type="checkbox"/> Check if new.		
E-MAIL ADDRESS			FAX NUMBER (with area code)		
<input type="checkbox"/> Check if new.			<input type="checkbox"/> Check if new.		

**Read instructions on back of this page prior to completing this claim.**

	PKG	(A) NUMBER OF STAMPED PACKAGES OF CIGARETTES	(B) TAX RATE	(C) AMOUNT OF TAX PAID
Packages of stamped cigarettes returned to out-of-state supplier. <i>Attach original copy of manufacturer's affidavit for the State of Arizona.</i>	20s	1a Blue:	\$2.00	\$
		1b Red:	\$1.00	\$
	25s	2a Blue:	\$2.50	\$
		2b Red:	\$1.25	\$
Returned number of stamps which have been spoiled by improper affixation or are surrendered for redemption.	20s	3a Blue:	\$2.00	\$
		3b Red:	\$1.00	\$
	25s	4a Blue:	\$2.50	\$
		4b Red:	\$1.25	\$
<b>5</b> Total .....	<b>5</b>		\$	
<b>6</b> Less Purchase Discount: <i>See instructions before completing lines 6a and 6b.</i>				
<b>6a</b> Enter the percentage of discount (2% - 4%) in decimal form (.02 - .04).....	<b>6a</b>			
<b>6b</b> Amount of discount: <i>Multiply line 5 by line 6a.</i> .....	<b>6b</b>		\$	
<b>7</b> NET REFUND CLAIMED: <i>Subtract line 6b from line 5</i> .....	<b>7</b>		\$	

<b>PLEASE SIGN HERE</b>	I have read this claim and any attachments with it. Under penalties of perjury, I declare that to the best of my knowledge and belief, they are true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.		
	_____	DATE _____	TITLE _____
	_____	FIRM'S NAME (PREPARER'S IF SELF-EMPLOYED) _____	
	PREPARER'S TIN _____	DATE _____	PREPARER'S ADDRESS _____

**Please mail to:**  
**Arizona Department of Revenue, Tobacco Tax, 1600 West Monroe, Phoenix, AZ 85007**

# AZ FORM 840

## **GENERAL INSTRUCTIONS:**

You must file this form to receive a refund for cigarettes taxes paid.

Prepare this form for each refund. File the original with the Arizona Department of Revenue. Retain a copy of the form with all substantiating documentation for at least four years, subject to inspection by the Department.

You must provide your tobacco license number.

You must provide your 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.

The Licensee or Authorized Agent must sign the form.

If you pay a preparer to complete the form, the preparer must sign the form and include his or her identification number.

## **SPECIFIC INSTRUCTIONS:**

**Lines 1a and 1b, Column A:** Enter the quantity of packages returned to the manufacturers bearing either the blue or red Arizona cigarette tax stamps for packs of 20. Attach the **original** affidavit of receipt of stamped cigarettes from the manufacturer. If more than one affidavit, you may combine and use one Arizona Form 840.

**Lines 1a and 1b, Column C:** Multiply the figures in column A by the corresponding rates in column B. Enter the amount of tax paid.

**Lines 2a and 2b, Column A:** Enter the quantity of packages returned to the manufacturers bearing either the blue or red Arizona cigarette tax stamps for packs of 25. Attach the **original** affidavit of receipt of stamped cigarettes from the manufacturer.

**Lines 2a and 2b, Column C:** Multiply the figures in column A by the corresponding rates in column B. Enter the amount of tax paid.

**Lines 3a and 3b, Column A:** Enter the number of stamps for packs of 20 that are being returned for redemption or spoilage. Enclose stamps or indicia with this claim.

**Lines 3a and 3b, Column C:** Multiply the figures in column A by the corresponding rates in column B. Enter the amount of tax paid.

**Lines 4a and 4b, Column A:** Enter the number of blue or red stamps for packs of 25 that are being returned for redemption or spoilage. Enclose stamps or indicia with this claim.

**Lines 4a and 4b, Column C:** Multiply the figures in column A by the corresponding rates in column B. Enter the amount of tax paid.

**Line 5:** Add lines 1 through 4 of column C. Enter the total amount of tax paid here.

**Line 6:** Follow the procedures used to determine the discount when purchasing stamps to determine your refund discount percentage. If you need assistance, contact the Luxury Tax Section at (602) 716-7808.

**Line 6a:** Enter the discount percentage in decimal form.

**Line 6b:** Multiply line 5 by line 6a.

**Line 7:** Subtract line 6b from line 5. Enter the net refund claimed here.