

Arizona Form 840-A

GENERAL INSTRUCTIONS:

You must file this form to receive a rebate for cigarette taxes paid. You must **attach a copy of all invoices** of sale and retailer reports to this form.

Prepare this form for each rebate. 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 Federal Employer Identification Number (FEIN) on the form. If you are a sole proprietor with no employees, DO NOT enter your social security number. Instead, contact the department's Luxury Tax Unit at 602-716-7808.

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 1 through 8, Columns A through D: Enter the registration number, name, invoice date, invoice number, and the number of stamped packages for each sale on a reservation with an offsetting tribal tax. List packages of 20 cigarettes and packages of 25 cigarettes on separate lines.

Lines 1 through 8, Column E: Enter the appropriate tax rate for each package of cigarettes listed in column D for which a rebate is being requested (up to \$1.00 for packages of 20 cigarettes and up to \$1.25 for packages of 25 cigarettes).

Lines 1 through 8, Column F: Multiply the number of stamped packages in column D by the tax rates in column E to calculate the amount of rebate due.

Line 9: Add the amounts on lines 1 through 8 in column F. Enter the total amount here.

Line 10: Multiply line 9 by 4% (.04). Enter the amount here.

Line 11: Subtract line 10 from line 9. Enter the amount of rebate due here.

Legal Business Name					Tobacco License No.		FEIN	
Business (or dba) Name					Month		Year	
Mailing Address		<input type="checkbox"/> NEW	City	State	ZIP Code			
Business Location Address		<input type="checkbox"/> NEW	City	State	ZIP Code			
Name of Contact Person			<input type="checkbox"/> NEW	Telephone No. (with area code)		<input type="checkbox"/> NEW		
E-mail Address			<input type="checkbox"/> NEW	Fax No. (with area code)		<input type="checkbox"/> NEW		

REVENUE USE ONLY. DO NOT MARK IN THIS AREA.

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81 PM 80 RCVD

☑ Read instructions before completing this form.
☑ All invoices and retailer reports must accompany this form.

SALES TO INDIAN RESERVATIONS WITH OFFSETTING TRIBAL TAX

(A)	(B)	(C)	(D)	(E)	(F)	
REGISTRATION NO. / NAME	INVOICE DATE	INVOICE NUMBER	NO. OF STAMPED PACKAGES	TAX RATE	REBATE DUE	
1				\$	\$	
2				\$	\$	
3				\$	\$	
4				\$	\$	
5				\$	\$	
6				\$	\$	
7				\$	\$	
8				\$	\$	
9	Total (including totals from any additional pages).....				9	\$
10	Less Purchase Discount (4% of face value).....				10	\$
11	TOTAL AMOUNT OF REBATE DUE				11	\$

I hereby certify that the above-listed packages of cigarettes were sold to retailers that reside on a reservation that has imposed an offsetting tobacco tax. Therefore, I am requesting a rebate for the packages of cigarettes that had the red tax stamp affixed to them. I have attached a copy of the invoice for all sales.

PLEASE SIGN HERE

→ _____
 LICENSEE AUTHORIZED AGENT'S SIGNATURE DATE TITLE

→ _____
 PREPARER'S SIGNATURE FIRM'S NAME (PREPARER'S IF SELF-EMPLOYED)

 PREPARER'S TIN DATE PREPARER'S ADDRESS

Please mail to: Arizona Department of Revenue, Tobacco Tax, PO Box 29019, Phoenix, AZ 85038-9019

