



Instructions for Form CG-114-E

Expedited Claim for Refund for Indian Tax-Exempt Cigarette Sales

General information

All packages of cigarettes sold to Indian nations or tribes or reservation cigarette sellers are required to have New York tax stamps affixed to them. The Tax Law provides two alternatives to ensure there is an adequate quantity of tax-exempt cigarettes available for the use or consumption of an Indian nation or tribe or by its members. The governing body of an Indian nation or tribe may elect to participate in the Indian tax exemption coupon system or, if the election is not made, the prior approval system will be used.

Wholesale dealers (or wholesale dealer/agents) licensed under Tax Law Article 20 may sell stamped packs of cigarettes to Indian nations or tribes and reservation cigarette sellers without collecting the taxes to the extent Indian tax exemption coupons are provided or to the extent prior approval is received from the Tax Department, and the cigarettes were brought or delivered to the purchaser's qualified reservation. You may file a claim for an expedited refund with respect to any cigarette and prepaid sales taxes previously paid on stamped packages of cigarettes you sold without collecting the taxes.

Use Form CG-114, *Claim for Redemption/Refund of Cigarette Tax Stamps and Prepaid Sales Tax*, instead of Form CG-114-E for the following:

- redemption of unused or damaged cigarette tax stamps,
- refunds of joint city/state stamps, or
- refunds of stamps affixed to packages of cigarettes that were:
 - returned to the manufacturer,
 - unsalable or unfit for use and consumption,
 - destroyed or sent to the Tax Department for destruction,
 - sold outside of the state, or
 - sold to an exempt purchaser (other than to an Indian nation or tribe and reservation cigarette seller).

When to file

An agent must submit all applications for refund of the New York State cigarette tax **within two years** after the cigarette tax stamps were affixed to packages of cigarettes.

A wholesale dealer must apply for a New York State refund of the face value of the stamps within **two years** after purchasing the stamped packages of cigarettes from a licensed stamping agent.

All applications for refund of the New York State **prepaid sales tax** must be filed within **three years** from the time the stamps were purchased.

Keep a copy of your claim form and other documents for a period of three years.

Claim for refund for stamps affixed to packages of cigarettes and prepaid sales tax in connection with receipt of Indian tax exemption coupons or prior approval from the Tax Department

When claiming a refund based on acceptance of Indian tax exemption coupons, the redemption portion (Part I) of the

coupon(s) must be submitted along with Form CG-114-E and must be completed with the following information:

- The customer's name,
- the date the coupon was received,
- the date the coupon is being submitted for refund, and
- your business name.

For a refund based on sales made under the prior approval system, the reporting confirmation number and purchaser's name must be shown on the schedule on the back of Form CG-114-E.

Note: Stamping agents are not required to deduct the commissions that were received.

Definitions

An *Indian nation or tribe* means one of the following New York State Indian nations or tribes: Cayuga Indian Nation of New York, Oneida Indian Nation of New York, Onondaga Nation of Indians, Poospatuck or Unkechaugue Nation, St. Regis Mohawk, Seneca Nation of Indians, Shinnecock Tribe, Tonawanda Band of Senecas, and Tuscarora Nation of Indians.

A *reservation cigarette seller* means a seller of cigarettes within the boundaries of a qualified reservation that is one of the following:

- An Indian nation or tribe,
- One or more members of an Indian nation or tribe, or
- An entity wholly owned by either or both of the above.

The term *qualified reservation* means (a) lands held by an Indian nation or tribe that are located within the reservation of that nation or tribe in the state; (b) lands within the state over which an Indian nation or tribe exercises governmental power and that are either (i) held by the Indian nation or tribe subject to restrictions by the United States against alienation, or (ii) held in trust by the United States for the benefit of such Indian nation or tribe; (c) lands held by the Shinnecock Tribe or the Poospatuck (Unkechaugue) Nation within their respective reservations; or (d) any land that falls within category (a) or (b) and which may be sold and replaced with other land in accordance with an Indian nation's or tribe's land claims settlement agreement with the state of New York, shall nevertheless be deemed to be subject to restriction by the United States against alienation.

Column instructions

The refund of the cigarette tax and/or prepaid sales tax is based on the rates in effect at the time the payment for the stamps was made. Therefore, start with the date the stamps were purchased and make subsequent entries in Column A (if applicable; see Column A instructions and chart) through Column E, as applicable, based on the purchase date of the stamps that you entered on each line in the first column.

Column A – Cigarette tax stamp denomination

Column 1 of the chart includes information on the cigarette tax denominations that are eligible for refund, and that are preprinted in Column A.

Column 2 of the chart can assist in identifying in the appropriate cigarette tax denomination (Column A) based on the number of cigarettes in the pack. Since Indian tax-exempt cigarette

CG-114-E-I (9/11) (back)

sales must be brought or delivered to the purchaser's qualified reservation, none of the stamps affixed to such packages of cigarettes should bear joint New York State/New York City tax stamps.

Column 1 Cigarette tax stamp For cigarette tax stamps (preprinted in Column A)	Column 2 Number of cigarettes per pack
\$4.35	20
\$5.4375	21-25

Column B – Prepaid sales tax per pack

The prepaid sales tax on cigarettes is required to be paid at the time cigarette stamps are purchased.

Use the appropriate prepayment amounts from the chart to complete Column B.

Date stamps were purchased	20-pack	25-pack
9/1/08 through 5/31/09	37¢	47¢
6/1/09 through 8/31/09	42¢	53¢
9/1/09 through 8/31/10	55¢	69¢
9/1/10 through 8/31/11	61¢	76¢
9/1/11 through 8/31/12	77¢	96¢

Column C – Number of stamps

List the number of affixed stamps separately according to the date of purchase and pack size.

Column D – Cigarette tax paid

Multiply the cigarette tax stamp denomination in Column A by the number of cigarette stamps in Column C, and enter the result.

Column E – Prepaid sales tax paid

Multiply the prepaid sales tax per pack in Column B by the number of stamps in Column C, and enter the result. If you claimed the prepaid sales tax as a credit on your sales tax return, do **not** enter it in Column E.

Prior approval sales

Complete the schedule on the back of Form CG-114-E. Enter the reporting confirmation number you received when you entered your sale(s) of stamped tax-exempt cigarettes on the *View/Report Indian Tax-Exempt Cigarette Sales* application on the Tax Department's Web site (see *Need help?*). Also enter the purchaser's name for each reporting confirmation number. Attach additional sheets if necessary.

Signature

If you are a sole proprietor, you must sign the return and print your name, title, e-mail address, telephone number, and date.

If you are filing this return for a corporation, partnership, or other type of entity, an officer, employee, or partner must sign the return on behalf of the business, and print his or her name, title, e-mail address, telephone number, and date.

If you do not prepare the return yourself, sign, date, and provide the requested taxpayer information. The preparer must also print his, her, or the firm's name, sign the return, and provide the requested preparer information. Also see *Paid preparer identification numbers*.

Paid preparer identification numbers

New York State Tax Law requires certain paid tax return preparers and facilitators of refund anticipation loans (RALs) and refund anticipation checks (RACs) to register electronically with the Tax Department. When completing this section, you must enter your New York tax preparer registration identification number (NYTPRIN) if you are required to have one. (Information on the New York State Tax Preparer Registration Program is available at our Web site; see *Need help?*.) In addition, you must enter your federal preparer tax identification number (PTIN) if you have one; if not, you must enter your social security number (SSN). (PTIN information is available at www.irs.gov.)

Mailing address

Mail your claim form along with any required coupons and attachments (if applicable) to:

**NYS TAX DEPARTMENT
TDAB FACCTS – CIGARETTE TAX UNIT
W A HARRIMAN CAMPUS
ALBANY NY 12227**

Private delivery services — If you choose, you may use a private delivery service, instead of the U.S. Postal Service, to mail in your form and tax payment. However, if, at a later date, you need to establish the date you filed or paid your tax, you cannot use the date recorded by a private delivery service **unless** you used a delivery service that has been designated by the U.S. Secretary of the Treasury or the Commissioner of Taxation and Finance. (Currently designated delivery services are listed in Publication 55, *Designated Private Delivery Services*. See *Need help?* for information on obtaining forms and publications.) If you have used a designated private delivery service and need to establish the date you filed your form, contact that private delivery service for instructions on how to obtain written proof of the date your form was given to the delivery service for delivery.

Need help?



Visit our Web site at www.tax.ny.gov
(for information, forms, and online services)



Miscellaneous Tax Information Center: (518) 457-5735

To order forms and publications: (518) 457-5431



Text Telephone (TTY) Hotline
(for persons with hearing and
speech disabilities using a TTY): (518) 485-5082

Privacy notification — The Commissioner of Taxation and Finance may collect and maintain personal information pursuant to the New York State Tax Law, including but not limited to, sections 5-a, 171, 171-a, 287, 308, 429, 475, 505, 697, 1096, 1142, and 1415 of that Law; and may require disclosure of social security numbers pursuant to 42 USC 405(c)(2)(C)(i).

This information will be used to determine and administer tax liabilities and, when authorized by law, for certain tax offset and exchange of tax information programs as well as for any other lawful purpose.

Information concerning quarterly wages paid to employees is provided to certain state agencies for purposes of fraud prevention, support enforcement, evaluation of the effectiveness of certain employment and training programs and other purposes authorized by law.

Failure to provide the required information may subject you to civil or criminal penalties, or both, under the Tax Law.

This information is maintained by the Manager of Document Management, NYS Tax Department, W A Harriman Campus, Albany NY 12227; telephone (518) 457-5181.