



# Instructions for Form MT-215

## Indian Tax Exemption Coupon

### General information

The Indian tax exemption coupon system provides Indian nations and tribes within New York State with Indian tax exemption coupons to be used for the purchase of tax-free cigarettes for the use or consumption of the Indian nation or tribe and its enrolled members.

*Indian tax exemption coupons* (coupons) are provided to the recognized governing bodies of the Indian nations and tribes in advance of quarters beginning September 1, December 1, March 1, and June 1. It is anticipated that Indian nations or tribes will retain the amount of coupons they will need each quarter to purchase cigarettes for official nation or tribal use and distribute the remaining coupons to reservation cigarette sellers located on the nations' or tribes' qualified reservations.

An Indian nation or tribe may purchase cigarettes for its own use or consumption from a wholesale dealer of cigarettes without paying the applicable taxes to the extent that the Indian nation or tribe provides the wholesale dealer with coupons.

A reservation cigarette seller may purchase cigarettes for resale from a licensed wholesale dealer **without payment of applicable excise taxes and prepaid sales tax**, provided that:

- the reservation cigarette seller brings the cigarettes, or arranges for their delivery, onto a qualified reservation for resale on that reservation;
- the reservation cigarette seller provides the wholesale dealer with coupons entitling the reservation cigarette seller to purchase the quantities of cigarettes allowed for on each coupon without paying the applicable excise and prepaid sales taxes; **and**
- the packages of such cigarettes are affixed with New York cigarette tax stamps.

Coupons must be redeemed by the date indicated and tax-exempt purchases made with coupons may not exceed the quantities indicated on the coupons. For example, each coupon for tax-exempt cigarette purchases is issued for 300 packs containing 20 cigarettes per pack. However, cigarettes may be sold in equivalent amounts (for example, eight packs containing 25 cigarettes per pack and ten packs containing 20 cigarettes per pack are both equal to one carton of 200 cigarettes). The **total** number of cigarettes which may be purchased with each coupon cannot exceed 6000 cigarettes.

### Instructions

#### Indian nation or tribe or reservation cigarette seller

Remit the coupons (both Parts I and II) to your supplier to purchase the indicated product without payment of the applicable taxes. A supplier must be a licensed wholesale dealer of cigarettes.

#### Wholesale dealers of cigarettes

If an Indian nation or tribe or reservation cigarette seller submits coupons for purchases of cigarettes, you should not collect the cigarette excise or prepaid sales taxes on stamped packages of cigarettes to the extent the quantity purchased is within the amount allowed on the coupon(s) and the product is brought or delivered to a qualified reservation.

To claim a refund of the excise and prepaid sales taxes previously paid, use Form CG-114-E, *Expedited Claim for Refund for Indian Tax-Exempt Cigarette Sales*. Complete Parts I and II of the coupon with the customer's name, date received, date submitted, and your business name. Submit Part I of the coupon(s) with Form CG-114-E. Keep Part II for your records.

**Note:** Since there are no qualified reservations located within New York City, joint city/state cigarette tax stamps may not be used for reservation sales.

### Need help?



**Internet access:** [www.tax.ny.gov](http://www.tax.ny.gov)  
(for information, forms, and publications)



#### Telephone assistance

**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): If you have access to a TTY, contact us at (518) 485-5082. If you do not own a TTY, check with independent living centers or community action programs to find out where machines are available for public use.



**Persons with disabilities:** In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, call the information center.