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## ARIZONA LUXURY TAX NOTICE LTN 15-3

### Retailer Report Requirement for Requests for Rebate of Taxes Paid on Tobacco Products

Effective July 3, 2015, the statutory requirements for requesting a rebate of taxes paid on tobacco products can be found at Arizona Revised Statutes ("A.R.S.") § 42-3406. To establish entitlement to a rebate, distributors must obtain and submit a report executed by the retailer that purchased the tobacco products upon which the request is based ("Retailer Report"). Upon receipt and review of the Retailer Report, the Department of Revenue ("Department") may require additional information, grant, or deny the rebate request. All rebate requests submitted after July 3, 2015 must meet the requirements set forth in A.R.S. § 42-3406.

The Department has developed **Arizona Tax Form 845-CIG** and **Arizona Tax Form 845-OTP** to assist you with meeting this requirement. Both forms are available on the Department's website at [www.azdor.gov/Forms/Tobacco.aspx](http://www.azdor.gov/Forms/Tobacco.aspx). With limited exception, a properly completed Retailer Report is required to process any request for a rebate of taxes paid on tobacco products.

In the event the retailer is uncooperative or has gone out of business, the Department may accept proof other than a Retailer Report if the distributor is able to show that it exercised ordinary business care and prudence but was unable to furnish a report executed by the retailer. At the discretion of the Department and in these limited circumstances, a distributor may submit books, records or papers maintained by the distributor or retailer in the regular course of business to establish entitlement to a rebate.

Beginning July 1, 2015, you may request a rebate for tobacco taxes online through the electronic filing system that will be found at <http://Luxury.AZTaxes.gov>. To submit your request, you must attach either: (1) an imaged file of a properly executed Retailer Report or (2) a written statement detailing your efforts to obtain the Retailer Report and providing the reasons you were unable to furnish a report executed by the retailer. If a written statement is submitted, the Department will consider the information provided and contact you with further instructions.

If you have any questions regarding this notice or the Retailer Report requirement, please contact the Luxury Tax Unit at (602) 716-7808.