Tobacco Product Tax Credit for Returned Products

Business Name	License No.	Date
Principal or Agent Name		Phone
Address		Fax
City	State	Zip

Instruction for form preparation

1. Prepare in duplicate. Submit the original to Montana Department of Revenue, Customer Intake Process, P.O. Box 1712, Helena, MT 59604-1712. Retain a duplicate in company file for field audit purposes.

2. Credit claimed on schedule A for merchandise returned to a manufacturer or destroyed due to age, damage in transit, etc., must be substantiated with copies of all credit memos from the manufacturer or an affidavit signed by the principal manager or owner.

Section 1 –Tobacco product tax credit reconciliation

1. Total tobacco products tax from manufacture credit memos (total line 3, column A, schedule A)... 1. $
2. Total moist snuff products tax from manufacture credit memos (total line 3, column B, schedule A) .... 2. $
3. Total add line 1 and line 2... 3. $
4. Discount rate 4.   0.015 (1.5%)
5. Total tobacco product tax discount (multiply line 3 by line 4).................................. 5. $
6. Tobacco product tax credit (subtract line 5 from line 3).. 6. $

I hereby swear and affirm under penalty of false swearing that the information herein and attachments are true and correct to the best of my knowledge.

_____   _____   _____
Print Name of Principal or Agent   Date   Signature of Principal or Agent

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Schedule A – Tobacco products returned to manufacturer or destroyed

For the

period of_____

Business name _____ Phone _____

Manufacturer			Date of memo	Credit memo ID	Value of other tobacco products on memo (A)	Weight of moist snuff on memo (oz) (B)
Name	Address	Phone				
					$	oz
					$	oz
					$	oz
					$	oz
					$	oz
					$	oz
					$	oz
					$	oz
					$	oz
					$	oz
					$	oz
					$	oz
					$	oz
					$	oz
					$	oz
					$	oz
1. Total manufacturer refund credit value...1.					$	oz
2. Tobacco products tax rates ....2.					0.50 (50%)	$0.85 / oz
3. Total manufacturer refund credit tobacco products tax (multiply line 1 with line 2) Total value of column A on line 1, section 1, and column B on line 2, section 1 ....3.					$	$