Department of Taxation and Finance

Instructions for Form CG-114-E

Expedited Claim for Refund for Indian Tax-Exempt Cigarette Sales

CG-114-E-I
(9/25)

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 by 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. 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).

Definitions

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

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 trine 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 Unites 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 Indian Nation or the Poospatuck (Unkechauge) Nation within their respective reservations; or

d. any land that falls within categories 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.

Claim for refund based on 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 coupons 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.

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.

Where to file

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 12227-2992

Private delivery services – See Publication 55, *Designated Private Delivery Services*.

Column instructions

The refund of the cigarette tax or prepaid sales tax is based on the rates in effect at the time the payment for the stamps was made. Therefore, complete Parts 1 and 2, starting with the date the stamps were purchased and making subsequent entries in Columns A through E, as applicable, based on the purchase date of the stamps that you entered on each line in the first column *(if needed, see column A instructions and chart)*.

Column A – Cigarette tax stamp denomination

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

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

Column 1 **Cigarette tax stamp** For cigarette tax stamps *(preprinted in Column A)*	**Column 2** **Number of cigarettes per pack**
$5.35	20
$6.6875	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 *Column B* chart to complete Column B.

Column B

Date stamps were purchased	20-pack	25-pack
9/1/21 through 8/31/22	94¢	$1.17
9/1/22 through 8/31/23	97¢	$1.21
9/1/23 through 8/31/24	$1.02	$1.28
9/1/24 through 8/31/25	$1.17	$1.46
9/1/25 through 8/31/26	$1.25	$1.56

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 sales of stamped tax-exempt cigarettes on the *View/Report Indian Tax-Exempt Cigarette Sales* application on the Tax Department's website (see *Need help?)* (search: *cigarette)*. 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, email 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 their name, title, email 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 their, or the firm's name, sign the return, and provide the requested preparer information. Also see *Paid preparer identification numbers*.

Paid preparer identification numbers

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 website; 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.*)

Privacy notification

New York State Law requires all government agencies that maintain a system of records to provide notification of the legal authority for any request for personal information, the principal purpose(s) for which the information is to be collected, and where it will be maintained. To view this information, visit our website, or, if you do not have Internet access, call and request Publication 54, *Privacy Notification*. See *Need help?* for the Web address and telephone number.

Need help?

www

Visit our website at ***www.tax.ny.gov***

- get information and manage your taxes online
- check for new online services and features

Telephone assistance

Cigarette Tax Information Center:	518-485-7652
To order forms and publications:	518-457-5431
Text Telephone (TTY) or TDD equipment users	Dial 7-1-1 for the New York Relay Service