



Missouri Department of Revenue
Cigarette Stamp Refund Request

Wholesaler			License Number	
Mailing Address		City	State	Zip Code
E-mail		Telephone Number () - - - - -		Fax Number () - - - - -

Refund application must be submitted within two years from the date the stamps were purchased. Refunds will be made for the face of the stamp less appropriate allowances.

- Refund Reason**
- Licensee discontinuing affixing county stamps
 - Licensee is discontinuing business
 - Cigarettes were destroyed (Licensee provided Certificate of Destroyed Goods) - See page 2
 - Cigarettes were destroyed (Destruction witnessed by Department of Revenue)
 - Cigarettes were returned to manufacturer and licensee no longer is in business (Attach original manufacturer affidavits)
 - Stamps on flaps (Flaps submitted to Department of Revenue)
 - Other (Reason indicated and documentation provided to support claim)

Total Refund

Description	Quantity Claimed (Full Rolls)	Quantity Claimed (Individual Stamps)	State Credit Allowed Per Unit (Face Value less Applicable Discount)	County Credit Allowed	State Credit (less 3% of Face Value) Column C Times Column A or B	Jackson County (less 2% of Face Value) Column D Times Column A or B	St. Louis County (Full Face Value) Column D Times Column A or B
	Column A	Column B	Column C	Column D	Column E	Column F	Column G
State Stamp — 4,000							
State Stamp — 30,000							
State Individual Stamps							
State/Jackson County Stamp — 4,000							
State/Jackson County Stamp — 30,000							
State/Jackson County Stamp — Individual							
State/St. Louis County Stamp — 4,000							
State/St. Louis County Stamp — 30,000							
State/St. Louis County Stamp — Individual							
Column Totals							
						Total Refund	

Signature

Under penalties of perjury, I declare that the information I have provided and any attached supplement is true, complete, and correct. I also declare I am entitled to the refund amount claimed.

Claimant's Signature	Print Name	Title	Date (MM/DD/YYYY)
			__/__/____

DOR Use Only

Representative's Remarks	
Signature of Authorized Department Representative witnessing destruction	Date (MM/DD/YYYY)
	__/__/____

In cases where manufacturers are not accepting the return of "state" cigarettes, a Wholesaler may destroy the cigarettes themselves and claim that type of stamp refund.

A) The Department of Revenue requires advance notice of the destruction of the cigarettes and stamps. A Department agent must be present at the destruction or the Department must have approved the destruction without an agent being present. Attach pre-authorization unless destruction has been witnessed by the Department.

B) The method of destruction must be approved by the Department. The cigarettes and stamps must be made unusable. For example, the cigarettes may not be placed in a dumpster or landfill without the cigarettes and stamps first being destroyed.

C) Complete and sign the attestation below.

I am an authorized representative of _____, a licensed cigarette wholesaler. I certify that we have destroyed cigarettes unfit for sale, and the cigarettes had a Missouri cigarette tax stamp affixed.

Date Destroyed (MM/DD/YYYY) ___/___/_____

Manner of Destruction: _____

I certify under penalty of perjury under the laws of the State of Missouri that the foregoing is true and correct.

_____/_____/_____ (MM/DD/YYYY)
Signature of Taxpayer or Authorized Representative/Title