EXEMPT TRANSACTION WORKSHEET
(FOR RETAIL SALE OF NONPARTICIPATING MANUFACTURER (NPM) CIGARETTES ON TRIBAL RESERVATION)

ND OFFICE OF ATTORNEY GENERAL
CIVIL LITIGATION DIVISION
SFN 62298 (09-2026)

PART 1: BUSINESS INFORMATION

Retailer Name	Contact Person	Telephone Number	Retailer Email Address		
Address		City		State	ZIP Code
Select One ◯ Retailer is owned by the tribe ◯ Retailer is owned by an enrolled member of the tribe ◯ Retailer is not owned by the tribe or an enrolled member of the tribe					
Supplier Name			Supplier Email Address		

PART 2: DOCUMENTATION OF EXEMPT TRIBAL SALES

Date of Sale at Retail Location	Purchaser Name	Native American Purchaser's Identification	Name of Native American Tribe	Clerk's Initials	NPM Brand Purchased	Number of Packs of 20 or Less	Number of Packs of 25	Ounces of roll-your-own
		◯ Personally Known ◯ Tribal Identification						
		◯ Personally Known ◯ Tribal Identification						
		◯ Personally Known ◯ Tribal Identification						

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Date of Sale at Retail Location	Purchaser Name	Native American Purchaser's Identification	Name of Native American Tribe	Clerk's Initials	NPM Brand Purchased	Number of Packs of 20 or Less	Number of Packs of 25	Ounces of roll-your-own
		◯ Personally Known ◯ Tribal Identification						
		◯ Personally Known ◯ Tribal Identification						
		◯ Personally Known ◯ Tribal Identification						
		◯ Personally Known ◯ Tribal Identification						
		◯ Personally Known ◯ Tribal Identification						
					Total			

PART 3: DECLARTION FOR RETAILER

I declare, under penalty of perjury under the law of North Dakota, that the foregoing is true and correct.

Signed:	Date	
City or Other Location	State of ND	Country United States
Name of Authorized Designee of Retailer		
Title of Authorized Designee of Retailer		
Signature of Authorized Designee of Retailer		

Exempt Transaction Worksheet Instructions

All three parts of the Exempt Transaction Worksheet may be submitted by a Nonparticipating Manufacturer (NPM) to make a claim under NDCC § 51-25.1-06 that a retail transaction involving the sale of NPM cigarettes or Roll-Your-Own (RYO) on a tribal reservation within North Dakota was exempt from state excise tax under federal law, such that an escrow deposit for the sale is not required. More specifically, the form may be used to make a claim that a retail sale of NPM cigarettes of RYO on the tribal reservation was made to an enrolled member of that same tribe. (Note: The attorney general may request additional information from the NPM pertaining to a sale, if necessary).

PART 1: BUSINESS INFORAMTION

Enter all the business information for the retail business and indicate which kind of ownership applies.

PART 2: DOCUMENTION OF EXEMPT TRIBAL SALES

Date of Sale: Enter the date (MM/DD/YY) of the sale by the retailer to the Native American who is an enrolled member of the tribe.

Purchaser Name: Enter the name of the Native American who purchased the NPM Cigarettes or RYO.

Native American Purchaser's ID (select only one): Check the "Personally Known" box if the Native American purchaser is personally known as an enrolled member of the tribe to the person who made the retail sale. Check the "Tribal ID" box if the purchaser's Tribal ID Card was shown at the time of purchase to person who made the retail sale.

Name of Native American Tribe: Enter name of the tribe the Native American purchaser is a member.

Clerk's Initials: Enter the initials of the person who made the sale.

NPM Brand Purchased: Enter the name of the brand of NPM cigarettes or RYO purchased by the enrolled member of the tribe.

Additionally: Indicate the number of packs of 20 or less NPM cigarettes, number of packs of 25 cigarettes, and/or ounces of roll-your-own purchased.

Note: Use Part 2 addendum if additional sales reporting rows are needed.

PART 2: ADDENDUM

Date of Sale at Retail Location	Purchaser Name	Native American Purchaser's Identification	Name of Native American Tribe	Clerk's Initials	NPM Brand Purchased	Number of Packs of 20 or Less	Number of Packs of 25	Ounces of roll-your-own
		◯ Personally Known ◯ Tribal Identification						
		◯ Personally Known ◯ Tribal Identification						
		◯ Personally Known ◯ Tribal Identification						
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