

# 2016 MinnesotaCare Pharmacy Refund

*For Minnesota pharmacies only*

Minnesota Tax ID Number	Tax Type <b>Pharmacy Refund</b>
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**Round amounts to the nearest whole dollar.**

- 1** Total paid to wholesale drug distributors for the purchase of legend drugs. Include only those drugs that were purchased from wholesalers subject to the MinnesotaCare tax ..... **1** \_\_\_\_\_
- 2** Of the amount on line 1, enter the amount paid for legend drugs you delivered outside Minnesota ..... **2** \_\_\_\_\_
- 3** Of the amount on line 2, enter the amount paid for legend drugs that were returned to you ..... **3** \_\_\_\_\_
- 4** Subtract line 3 from line 2. .... **4** \_\_\_\_\_
- 5** **MinnesotaCare Pharmacy Refund.** Multiply line 4 by 2% (.02) ..... **5** \_\_\_\_\_

## Instructions

### Who is Eligible

Minnesota pharmacies that purchase legend drugs from drug wholesalers who are subject to the MinnesotaCare Wholesale Drug Distributor Tax are eligible to receive a refund if they later deliver or ship them to locations outside Minnesota. The refund is equal to 2 percent of the amount paid to the wholesaler for the drugs.

If you don't know if the wholesaler is subject to the tax, check your invoice (which may show the MinnesotaCare tax) or verify it with the wholesaler. If you still cannot determine if the wholesaler is required to pay the tax, please contact us.

The pharmacy refund cannot be claimed on legend drugs purchased from a wholesaler who is *not* subject to MinnesotaCare tax. You can also not claim the refund on drugs on which you paid Legend Drug Use Tax.

Be sure to keep all supporting documentation for your refund claim, including:

- legend drug purchase invoices;
- records verifying drugs delivered or shipped outside Minnesota;
- records verifying any drugs returned to the pharmacy after they were delivered or shipped outside Minnesota.

All documentation must be made available to the department upon request.

### Due Date

Your 2016 Pharmacy Refund Return is due March 15, 2017.

All refunds must be claimed within 18 months from the date the drugs are delivered or shipped outside Minnesota.

### File Your Return Electronically

Go to our website at [www.revenue.state.mn.us](http://www.revenue.state.mn.us) and log in to e-Services. You will need to enter the amounts from lines 1 through 3 above. Your refund will be calculated for you based on the information you enter.

When you have successfully filed your return, you will be given a confirmation number. Print and keep the confirmation page with your records.

### Information and Assistance

If you need help or additional information to complete this form, please contact us.

- Email: [MinnesotaCare.tax@state.mn.us](mailto:MinnesotaCare.tax@state.mn.us)
- Phone: 651-282-5533