



ALABAMA DEPARTMENT OF REVENUE

BUSINESS & LICENSE TAX DIVISION

TOBACCO TAX SECTION

P.O. Box 327555 • Montgomery, AL 36132-7555 • (334) 242-9627

www.revenue.alabama.gov

Reservation Tobacco Vendor Refund Worksheet

1. Reservation Tobacco Vendor's Name _____

Address _____

City, State, Zip _____

Phone Number (_____) _____ Number of Alabama tribal members of legal smoking age _____

This worksheet must be completed by all Reservation Tobacco Vendors requesting refund of state tobacco tax on products which were purchased state tax paid from permitted wholesalers and sold to an Alabama tribal member. Cigarettes and Other Tobacco Products (OTP) (snuff, chewing tobacco, smoking tobacco, R-Y-O, cigars, little cigars, filtered cigars and cigar wrappers) cannot be combined on the same worksheet. Complete one worksheet for cigarettes and a separate worksheet for other tobacco products.

Type of refund or credit (please check one):

State Cigarette Tax

State OTP Tax

THIS WORKSHEET MUST BE COMPLETED IN DETAIL. SEE INSTRUCTIONS ON REVERSE SIDE.

Table with 7 columns: 2. NAME OF PERMITTED WHOLESALER, 3. DATE PURCHASED, 4. QUANTITY PURCHASED, 5. QUANTITY SOLD TO ALABAMA TRIBAL MEMBERS, 6. BRAND OF CIGARETTES AND/OR DESCRIPTION OF OTHER TOBACCO PRODUCTS, 7. TAX VALUE. Multiple empty rows for data entry.

8. Total Amount of Refund [] []

Prepared By _____ Date _____

Title _____ Phone Number (_____) _____

You have two years from the date of sale of tobacco products to apply to the Department for the refund.

Instructions

Refund worksheets and a completed petition for refund must be mailed to the address on the previous page.

To apply for a refund for tobacco products purchased Alabama state tax paid from a permitted wholesaler, you must:

- A. Complete in detail the worksheet on the previous page. You may submit a computer print out or your own form with the required information.
- B. Attach a completed petition for refund (form TOB: REF-IND) which is found on the the Department's website at <http://www.revenue.alabama.gov/tobaccotax/ttforms.html>.

(The item numbers referred to below correspond with the item numbers on the worksheet.)

1. Failure to complete all of Section 1 may delay the processing of your worksheet.
2. Enter the name of the permitted wholesaler from whom you purchased Alabama state tax paid tobacco products (OTP and cigarettes).
3. Enter the date you purchased the tobacco products.
4. Enter the quantity of tobacco products received.
5. Enter the quantity of tobacco products sold. Refunds are restricted to 14,600 cigarettes each fiscal year or prorated monthly for each Alabama tribal member of legal smoking age.
6. Enter the brand of cigarettes and/or description of Other Tobacco Products.
7. Enter the tax value of the items sold to tribal members. This should be computed by taking the tax value each and multiplying it by the quantity sold to tribal members in column 5. The tax value each should be computed based upon the chart below.
8. The total amount of refund requested.

CIGARETTE SAMPLE WORKSHEET

| 2. PERMITTED WHOLESALER'S NAME TOBACCO PRODUCTS PURCHASED FROM | 3. DATE PURCHASED | 4. QUANTITY PURCHASED | 5. QUANTITY SOLD TO ALABAMA TRIBAL MEMBERS | 6. BRAND OF CIGARETTES AND/OR DESCRIPTION OF OTHER TOBACCO PRODUCTS | 7. TAX VALUE | |
|--|-------------------|-----------------------|--|---|-----------------|-----------|
| ABC Company | 10/5/15 | 1,000 pks | 750 pks | JKL Company | \$ 506 | 25 |
| DEF Company | 10/10/15 | 2,000 pks | 1,500 pks | MNO Company | \$ 1,012 | 50 |
| GHI Company | 11/2/15 | 500 pks | 250 pks | RST Company | \$ 168 | 75 |
| 8. Total Amount of Refund | | | | | \$ 1,687 | 50 |

OTP SAMPLE WORKSHEET

| 2. PERMITTED WHOLESALER'S NAME TOBACCO PRODUCTS PURCHASED FROM | 3. DATE PURCHASED | 4. QUANTITY PURCHASED | 5. QUANTITY SOLD TO ALABAMA TRIBAL MEMBERS | 6. BRAND OF CIGARETTES AND/OR DESCRIPTION OF OTHER TOBACCO PRODUCTS | 7. TAX VALUE | |
|--|-------------------|-----------------------|--|---|--------------|-----------|
| ABC Company | 10/5/15 | 200 | 120 | Snuff (2-1/2 to 5 oz.) | \$ 7 | 20 |
| DEF Company | 10/10/15 | 100 | 50 | Snuff (5 oz. to 6 oz.) | \$ 4 | 00 |
| GHI Company | 11/2/15 | 100 | 50 | Phillies Filtered Cigars | \$ 15 | 00 |
| 8. Total Amount of Refund | | | | | \$ 26 | 20 |

State Tobacco Tax Rates

Cigarettes

Package of 20 cigarettes 67.5¢
 Package of 25 cigarettes 84.375¢

Cigars

All Cigars (other than those shown below) \$0.0405 per cigar.

Little Cigars/Filtered Cigars

Little Cigars/Filtered Cigars not weighing over three pounds per thousand:

\$0.04 for each 10 cigars or fractional part thereof.

Filtered Cigars

Filtered Cigars weighing more than three pounds per thousand:
 \$0.015 for each filtered cigar.

(Filtered cigars are defined as cigars that have a cellulose acetate or similar integrated filter, made of tobacco, or any substitute therefor.)

Chewing Tobacco

\$0.015 for each ounce or fractional part thereof.

Smoking Tobacco & Cigar Wrappers

| Weight | Tax |
|--|--------|
| 1-1/8 ounces or less..... | \$0.04 |
| Over 1-1/8 ounces, not exceeding 2 ounces..... | \$0.10 |
| Over 2 ounces, not exceeding 3 ounces..... | \$0.16 |
| Over 3 ounces, not exceeding 4 ounces..... | \$0.21 |
| \$0.06 additional tax for each ounce or fractional part thereof over 4 ounces. | |

Snuff

| Weight | Tax |
|--|--------|
| 5/8 ounces or less..... | \$0.01 |
| Over 5/8 ounces, not exceeding 1-5/8 ounces..... | \$0.02 |
| Over 1-5/8 ounces, not exceeding 2-1/2 ounces..... | \$0.04 |
| Over 2-1/2 ounces, not exceeding 5 ounces (cans, packages, gullets) ... | \$0.06 |
| Over 3 ounces, not exceeding 5 ounces (glass, tumblers, bottles)..... | \$0.07 |
| Over 5 ounces, not exceeding 6 ounces..... | \$0.08 |
| \$0.12 additional tax for each ounce or fractional part thereof over 4 ounces. | |