



# 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

# Wholesaler's Refund Worksheet

1. Company Name \_\_\_\_\_ Permit No.

Address \_\_\_\_\_ Telephone No. (    )   -

\_\_\_\_\_ FEIN/SSN

CITY \_\_\_\_\_ STATE \_\_\_\_\_ ZIP \_\_\_\_\_

This worksheet must be completed by all wholesalers requesting refund or credit of state and state-administered county tobacco tax on products which were returned to the manufacturer for credit. Complete a worksheet for **EACH TYPE** of tax, e.g. state or state-administered county, and **EACH** tobacco product, e.g., cigarettes, snuff, smoking tobacco, etc. A separate worksheet must be completed for **EACH COUNTY** also. See back of form for instructions.

Type of refund or credit (please check one):

- State Cigarette Tax
- State-Administered County Cigarette Tax \_\_\_\_\_ (must indicate county – one county per worksheet)
- State OTP Tax (must retain refund worksheet for audit purposes)

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

2. MANUFACTURER	3. CREDIT / FOLIO NUMBER	4. QUANTITY (single pks.)	5. TYPE OF PRODUCT/ DESCRIPTION	6. TAX RATE	7. TAX VALUE		8. TAX VALUE	
					Cigarettes Only		Other Tobacco Products (OTP) Only	

<b>TOTALS</b>					<b>9.</b>		<b>10.</b>	
					Cigarettes		OTP	
Gross Total .....					<b>11a.</b>		<b>11b.</b>	
Less 4.75% Discount .....					<b>12.</b>		N/A	
<b>Net Amount of Refund or Credit .....</b>					<b>13a.</b>		<b>13b.</b>	

**According to Section 40-2A-7(c)(2)(a), Code of Alabama 1975, the statute of limitations for filing a petition for refund is two years from the date of payment of the tax, or three years from the date the return was filed, whichever is later.**

**NOTE:** Use separate worksheets for each product type.

**Do not combine products on the same worksheet.**

Prepared By \_\_\_\_\_ Date \_\_\_\_\_

Title \_\_\_\_\_

# INSTRUCTIONS

Refund worksheets, original affidavits from the manufacturer for CIGARETTES, a copy of the credit memorandum from the manufacturer, a copy of the wholesaler's invoice to the manufacturer showing the cigarettes returned and the tax value, and a completed petition for refund must be mailed to the address on the previous page. Refund worksheets, original affidavits for tobacco products other than cigarettes (OTP), a copy of the credit memorandum from the manufacturer, and a copy of the wholesaler's invoice to the manufacturer showing the tobacco products returned and the tax value must be retained for a period of three years for audit purposes. OTP tax credits must be shown on the appropriate monthly tax return when proper documentation is received from the manufacturer.

To apply for a refund or credit for tobacco tax on products returned to a manufacturer, you must:

- A. Complete in detail the worksheet on the previous page.
- B. Attach the detailed original affidavit from the manufacturer which certifies the tobacco products received, the required Alabama stamps were affixed, if applicable, and the stamps have been destroyed.
- C. Attach a copy of the credit memorandum from the manufacturer that lists in detail the merchandise returned.
- D. Attach a copy of the wholesaler's invoice to the manufacturer showing in detail the products returned and the tax value of these tobacco products.
- E. Attach a completed petition for refund (form TOB: REF-1), which is found on the Department's website at [www.revenue.alabama.gov/tobaccotax/ttforms.html](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 manufacturer's name. You may wish to use the following abbreviations:  

<b>BW</b> – Brown & Williamson	<b>LOR</b> – Lorillard	<b>RJR</b> – R.J. Reynolds	<b>UST</b> – U.S. Tobacco
<b>CWB</b> – Commonwealth Brands	<b>PM</b> – Philip Morris	<b>ST</b> – Star Tobacco	
<b>LG</b> – Liggett Group	<b>PMKT</b> – Premier Marketing	<b>SI</b> – Swisher International	
3. Enter the manufacturer's credit invoice number or manufacturer's folio number.
4. Enter the quantity of each individual item returned.
5. List the type and description of product returned. (For cigarettes include the number per pack.)
6. Enter the tax rate of each individual item.
7. Enter the total tax value of cigarettes only (item 4 x item 6). (Note: For tax paid on cigarettes prior to 10/1/15, tax rate was .425 (20/pk) and .53125 (25/pk).)
8. Enter the total tax value of other tobacco products only (item 4 x item 6).
9. Show the total tax value of cigarettes under item 7.
10. Show the total tax value of other tobacco products under item 8.
- 11a. Enter the total of item 9. (Complete a worksheet for each type of tobacco product.)
- 11b. Enter the total of item 10. (Complete a worksheet for each type of tobacco product.)
12. Enter 4.75% of item 11a (cigarettes only).
- 13a. Enter the net amount of refund (item 11a less item 12).
- 13b. Enter the credit amount (item 11b). This amount must be shown on line 5 of form TOB: OTP (Monthly State Tobacco Tax Return by Tobacco Distributors) for a Resident distributor or reflected in line 1 of the same form if a Nonresident Distributor.

## SAMPLE WORKSHEET

2. MANUFACTURER	3. CREDIT / FOLIO NUMBER	4. QUANTITY (single pks.)	5. TYPE OF PRODUCT/ DESCRIPTION	6. TAX RATE	7. TAX VALUE Cigarettes Only	8. TAX VALUE Other Tobacco Products (OTP) Only	
BW	813707	1000	cigs. 20's	.675	675 00		
PM	020973	1000	cigs. 25's	.84375	843 75		
LOR	11111	500	cigs. 20's	.425	212 50		
<b>TOTALS</b>					<b>9.</b>	<b>10.</b>	
					1731 25		
					<b>Cigarettes</b>	<b>OTP</b>	
Gross Total .....					<b>11a.</b>	1731 25	<b>11b.</b>
Less 4.75% Discount .....					<b>12.</b>	82 23	N/A
<b>Net Amount of Refund or Credit .....</b>					<b>13a.</b>	1649 02	<b>13b.</b>

## SAMPLE WORKSHEET

2. MANUFACTURER	3. CREDIT / FOLIO NUMBER	4. QUANTITY (single pks.)	5. TYPE OF PRODUCT/ DESCRIPTION	6. TAX RATE	7. TAX VALUE Cigarettes Only	8. TAX VALUE Other Tobacco Products (OTP) Only	
UST	429812	120	Snuff (2-1/2 to 5 oz.)	.06		7 20	
SI	9113567	50	Snuff (5 to 6 oz.)	.08		4 00	
<b>TOTALS</b>					<b>9.</b>	<b>10.</b>	
						11 20	
					<b>Cigarettes</b>	<b>OTP</b>	
Gross Total .....					<b>11a.</b>	11 20	<b>11b.</b>
Less 4.75% Discount .....					<b>12.</b>	N/A	
<b>Net Amount of Refund or Credit .....</b>					<b>13a.</b>	11 20	<b>13b.</b>