



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
Schedule D

**Manufacturers Not Participating and Participating in the Tobacco Master Settlement Agreement
 (Including Importers)**

For the Month of _____, _____
(MONTH) (YEAR)

COMPANY NAME	
ADDRESS	COMPANY E-MAIL ADDRESS
CITY	CONTACT PERSON
STATE	ZIP

FEIN	OR
[] [] [] [] [] [] [] [] [] []	
SSN	
[] [] [] [] [] [] [] [] [] []	
PERMIT / REGISTRATION NUMBER	
[] [] [] [] [] [] [] [] [] []	
TELEPHONE NUMBER	
([] [] []) [] [] [] - [] [] [] []	

Pursuant to **Code of Alabama 1975**, Title 6, Chapter 12, § 6-12A-5(d), and Revenue Rule 810-7-1-.11, this report must be completed to identify manufacturers of cigarettes and roll-your-own tobacco and to ascertain taxable units sold in Alabama manufactured by said manufacturers. This report is due by the twentieth (20th) of each calendar month for the preceding calendar month's activity. If you are a cigarette wholesaler or tobacco products distributor and you did not have monthly activity, the report must be filed and "No Activity" shown on Part I and Part II of the report. Failure to file the report timely will result in penalties (**Code of Alabama 1975**, § 40-2A-11).

PART I – NONPARTICIPATING MANUFACTURER – Complete this section for nonparticipating manufacturer's brands. • SEE INSTRUCTIONS SHEET • USE ADDITIONAL FORMS IF NEEDED

A Nonparticipating Manufacturer's Full Name and Address	B Importer's Full Name and Address	C Brand Code	D Brand Name	E Number of Individual Cigarettes (Units Sold)*	F Ounces of Roll-Your-Own**	G Conversion of Roll-Your-Own Ounces to Cigarette Units Sold (Col. F ÷ 0.09)	H Total Units Sold (Col. E + G)

Under penalties of perjury, I hereby certify that this report and the statements contained herein are true and correct.

Failure To Timely File Return Penalty (\$50)

\$	
----	--



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

TOB: SCH D-INST
5/14

Instructions for Manufacturers Not Participating and Participating in the Tobacco Master Settlement Agreement (Schedule D)

DEFINITIONS:

Cigarette – Any product that contains nicotine, is intended to be burned or heated under ordinary conditions of use, and consists of or contains (i) any roll of tobacco wrapped in paper or in any substance not containing tobacco; or (ii) tobacco, in any form, that is functional in the product, which, because of its appearance, the type of tobacco used in the filler, or its packaging and labeling, is likely to be offered to, or purchased by, consumers as a cigarette; or (iii) any roll of tobacco wrapped in any substance containing tobacco which, because of its appearance, the type of tobacco used in the filler, or its packaging and labeling, is likely to be offered to, or purchased by, consumers as a cigarette described in item (i).

****Roll-Your-Own** – The term “cigarette” includes “roll-your-own,” i.e. any tobacco which, because of its appearance, type, packaging, or labeling is suitable for use and likely to be offered to, or purchased by, consumers as tobacco for making cigarettes. For purposes of this definition of cigarette, 0.09 ounces of roll-your-own tobacco shall constitute one individual cigarette.

***Units Sold** – The number of individual cigarettes sold in the state by the applicable tobacco product manufacturer, whether directly or through a distributor, retailer, or similar intermediary or intermediaries, during the year in question, as measured by excise taxes collected by the state on packs, or roll-your-own tobacco containers, bearing the excise tax stamp of the state and which the state had power to under federal law, but did not, impose and/or collect excise tax.

Without limiting the foregoing, this term specifically includes the following cigarettes, provided such cigarettes were not sold in a transaction that is exempted from Alabama taxation by federal statute or constitution: (i) cigarettes sold to a consumer without payment of the cigarette excise tax on the reservation lands of a federally-recognized Native American tribe, (ii) cigarettes sold for retail sale in Alabama which were exempted from taxation pursuant to Chapter 9, Article 1 of Title 40 and/or any rule or regulation promulgated pursuant thereto, and (iii) cigarettes sold by a seller located outside of Alabama directly to a consumer in this state, without payment of the cigarette excise tax, via mail order, telephone, internet, or other remote means.

Nonparticipating Manufacturer (NPM) is identified as any tobacco product manufacturer who has not signed the Master Settlement Agreement entered into on November 23, 1998 with this State.

Importer – Any person in the United States to whom non-tax paid tobacco products or cigarette papers or tubes, or any processed tobacco, manufactured in a foreign country, Puerto Rico, the Virgin Islands, or a possession of the United States are shipped or consigned; any person who removes cigars or cigarettes for sale or consumption in the United States from a customs bonded manufacturing warehouse; and any person who smuggles or otherwise unlawfully brings tobacco products or cigarette papers or tubes, or any processed tobacco, into the United States.

Participating Manufacturer (PM) is identified as any tobacco product manufacturer that is or becomes a signatory to the Master Settlement Agreement.

INSTRUCTIONS FOR COMPLETING THE REPORT:

Each qualified wholesaler, distributor, retailer, manufacturer, or any other person, firm, corporation, club or association selling, receiving, distributing, storing or using tobacco products in the State of Alabama shall report, by brand family, the total number of cigarettes or in the case of roll your own, the equivalent stick count for which the wholesalers and distributors affixed stamps during the previous month or otherwise paid the tax due for any cigarettes. In addition to the aforementioned, any cigarettes and roll-your-own sold in a transaction not exempted from Alabama taxation by federal statute or constitution shall also be reported by brand family.

Complete this form and submit it monthly if:

- You are a cigarette wholesaler,
- You are a tobacco products distributor; or
- You are a retailer receiving unstamped cigarettes and/or untaxed roll-your-own tobacco.

This report must be completed for every cigarette brand that is stamped for sale within this state, roll-your-own which excise tax is required to be paid, and any cigarette brand and roll-your-own sold in a transaction not exempted from Alabama taxation by federal statute or constitution. Part I and Part II of the form must be completed showing NPM and/or PM activity. If you did not have monthly activity, the report must be filed and “No Activity” shown on Part I and Part II of the report. A list of Participating Manufacturers is included on this form. This list, along with the Participating Manufacturer’s brands, is maintained and updated at the National Association of Attorneys General (NAAG) Web site, www.naag.org.

Column A – Enter the **FULL name** and **address** of the NPM and/or PM. See reverse side for a listing of Participating Manufacturers.

Column B – Enter the **FULL name** and **address** of the Importer, if applicable. See the definition of an importer in the previous column. If you received the tobacco products/brands from an entity which meets this definition, enter the importer’s full name and address. If you are unaware if the company you are purchasing cigarettes and/or roll-your-own tobacco from is an importer, please contact them to inquire if they are operating as an importer on behalf of the tobacco product manufacturer.

Column C – Enter the **brand code** of the product (cigarettes or roll-your-own) manufactured by the NPM and/or PM and sold tax-paid in Alabama or sold in a transaction not exempted from Alabama taxation by federal statute or constitution. A brand code **must** be listed for each brand shown. This listing can be found at www.revenue.alabama.gov/tobaccotax/index.html. If you can not find a brand code for a product, please contact our office at (334) 242-9627.

Column D – Enter the **full brand name** of the product (cigarettes or roll-your-own) manufactured by the NPM and/or PM and sold tax-paid in Alabama or sold in a transaction not exempted from Alabama taxation by federal statute or constitution. Do not abbreviate the brand name. Do not break the brand name down into sub-categories, such as regular, menthol, light, etc. For example, for a cigarette named “Alpha Bravo Gold Menthol Lights,” report only “Alpha Bravo Gold.” Do not report as “A B Gold” or “A B Gold Menthol Lights.”

Column E – Enter the number of Alabama taxed **individual cigarettes** (Units Sold) or cigarettes sold in a transaction not exempted from Alabama taxation by federal statute or constitution received directly or indirectly from NPMs and/or PMs. Show the monthly total per NPM and/or PM and according to brand name. Show only cigarettes contained in packages to which you affixed the Alabama excise tax stamp. Do not show cigarettes that were purchased with the Alabama tax stamp already affixed. The distributor affixing the stamp must show this activity on their report.

Column F – Enter monthly total ounces of Alabama taxed roll-your-own or roll-your-own sold in a transaction not exempted from Alabama taxation by federal statute or constitution per NPM and/or PM and according to brand name. Do not show roll-your-own if the excise tax was paid to the Alabama Department of Revenue by another distributor. The distributor paying the tax to Alabama must show this activity on their report.

Column G – Convert roll-your-own ounces to individual cigarette units by dividing Column E by 0.09. Enter the results in this column.

Column H – Enter total units sold by adding Columns D and F of each line.

SIGNATORY OF THE MASTER SETTLEMENT AGREEMENT AS OF 4/2/14

The following is a list of manufacturers participating in the Master Settlement Agreement.

These manufacturers should not be shown on Part I of the report unless they distribute brands not subject to the agreement.

The below PM companies should be shown on Part II.

1. BEKENTON, S.A. – 6/25/03
2. CANARY ISLANDS CIGAR CO. – 9/26/03
3. CARIBBEAN – AMERICAN TOBACCO CORP. (CATCORP) – 8/7/01
4. THE CHANCELLOR TOBACCO COMPANY, UK LTD. – 10/2/02
5. COMMONWEALTH BRANDS, INC. – 11/23/98
6. DAUGHTERS & RYAN, INC. – 5/31/01
7. M/S. DHANRAJ INTERNATIONAL – 2/16/99
8. EASTERN COMPANY S.A.E. – 5/22/01
9. ETS L LACROIX FILS NV S.A. (BELGIUM) – 11/20/07
10. FARMER'S TOBACCO CO. OF CYNTHIANA, INC. – 12/23/03
11. GENERAL JACK'S INCORPORATED – 12/28/06
12. GENERAL TOBACCO (VIBO CORPORATION d/b/a GENERAL TOBACCO) – 8/19/04
13. HOUSE OF PRINCE A/S – 8/19/99
14. IMPERIAL TOBACCO LIMITED/ITL (UK) – 11/20/07
15. IMPERIAL TOBACCO LIMITED/ITL (USA) LIMITED – 2/10/99
16. IMPERIAL TOBACCO MULLINGAR (IRELAND) – 11/20/07
17. IMPERIAL TOBACCO POLSKA S.A. (POLAND) – 11/20/07
18. IMPERIAL TOBACCO PRODUCTION UKRAINE – 11/20/07
19. IMPERIAL TOBACCO SIGARA VE TUTUNCULUK SANAYI VE TICARET S.A. (TURKEY) – 11/20/07
20. INTERNATIONAL TOBACCO GROUP (LAS VEGAS), INC. – 4/15/03
21. JAPAN TOBACCO INTERNATIONAL USA, INC. – 2/5/99
22. KING MAKER MARKETING – 2/11/99
23. KONCI G & D MANAGEMENT GROUP (USA) INC. – 7/17/01
24. KRETEK INTERNATIONAL – 7/11/01
25. LIBERTY BRANDS, LLC – 11/22/02
26. LIGGETT GROUP, INC. – 11/23/98
27. LIGNUM-2, INC. – 2/11/99
28. LORILLARD TOBACCO COMPANY – 11/23/98
29. MAC BAREN TOBACCO COMPANY A/S – 4/27/00
30. MEDALLION COMPANY INC., THE – 2/15/99 (MERGED WITH VECTOR TOBACCO INC. 4/01/02)
31. MONTE PAZ (COMPANIA INDUSTRIAL de TABACOS MONTE PAZ S.A.) – 11/30/00
32. NASCO PRODUCTS INC. – 10/04/05
33. OOO TABAKSFABRIK REEMTSMA WOLGA (RUSSIA) – 11/20/07
34. P. T. DJARUM – 2/15/99
35. PACIFIC STANFORD MANUFACTURING CORPORATION – 12/28/01
36. PETER STOKKEBYE TOBAKSFABRIK A/S – 6/23/99
37. PHILIP MORRIS, USA – 11/23/98
38. PLANTA TABAK-MANUFAKTUR GMBH & CO. – 4/27/00
39. POSCHL TABAK GMBH & CO. KG – 4/18/01
40. PREMIER MANUFACTURING INCORPORATED – 2/15/99
41. R. J. REYNOLDS TOBACCO COMPANY – 11/23/98
42. REEMTSMA CIGARETTENFACBRIKEN GMBH (REEMTSMA) – 11/20/07
43. SANTA FE NATURAL TOBACCO COMPANY, INC. – 11/23/98
44. SCANDINAVIAN TOBACCO GROUP LANE LIMITED (ACQUIRED TOBACCO EXPORTER INTERNATIONAL (USA) LTD 1/01/2000) – 2/11/99
45. SHERMAN 1400 BROADWAY N.Y.C., INC. – 2/12/99
46. SOCIETE NATIONALE d'EXPLOITATION INDUSTRIELLE des TABACS et ALLUMETTES (SEITA) – 2/17/99
47. TABACALERA DEL ESTE, S.A. (TABESA) – 12/27/05
48. TOP TOBACCO, L.P. – 2/12/99
49. U.S. FLUE-CURED TOBACCO GROWERS, INC. – 06/03/05
50. VAN NELLE TABAK NEDERLAND B.V. (NETHERLANDS) – 11/20/07
51. VECTOR TOBACCO (USA) INC. – 11/00/01
52. VIP TOBACCO USA, LTD. (formerly WINNER SALES COMPANY) – 4/10/02
53. VIRGINIA CAROLINA CORPORATION, INC. – 12/21/01
54. VON EICKEN GROUP – 9/5/02
55. WIND RIVER TOBACCO COMPANY, LLC – 9/6/02
56. ZNF INTERNATIONAL, LLC – 12/31/01