

FORM
TOB-V

ALABAMA DEPARTMENT OF REVENUE
BUSINESS & LICENSE TAX DIVISION
Tobacco Tax Section Payment Voucher

DO NOT SUBMIT FORM TOB-V IF A PAYMENT IS NOT DUE OR IF THE PAYMENT WAS REMITTED ELECTRONICALLY.

WHO MUST FILE. Taxpayers owing a payment of less than \$750 for those taxes administered by the Tobacco Tax Section must complete a separate Form TOB-V for each form type, and submit it and the required payment with the tax return – unless the payment is made electronically. A Form TOB-V is never required whenever the taxpayer is making an electronic payment.

WHEN TO FILE. A Form TOB-V, and full payment of any tax owed, is due by the original due date. Late payment of any of the below taxes will result in the assessment of applicable interest and penalties.

WHERE TO FILE. The Form TOB-V and corresponding return must be mailed to the address listed below for all Tobacco Tax form types.

Payments for Tobacco, Solid Waste and Storage Tank:

Alabama Department of Revenue
Tobacco Tax Section
PO Box 327556
Montgomery, AL 36132-7556

Payments for Pari-mutuel, Horse Wagering and Hazardous Waste:

Alabama Department of Revenue
Tobacco Tax Section
PO Box 327555
Montgomery, AL 36132-7555

LINE INSTRUCTIONS FOR PREPARING FORM TOB-V

TAX PERIOD: Enter the last day of the taxpayer's taxable month.

FORM TYPE: Enter an "X" in the appropriate box to identify the form for which payment is being made. Please be mindful that a separate TOB-V must be submitted for each form type.

FEIN / SSN: Enter the entity's Federal Employer Identification Number (FEIN) or Social Security Number (SSN), if applicable.

ACCOUNT ID NUMBER: Enter your account ID assigned to the tax form type for which payment is being made.

AMOUNT PAID: Enter the amount of the payment submitted with this voucher.

NAME/ADDRESS SECTION: Enter legal name of taxpayer and a complete mailing address for taxpayer.

ELECTRONIC PAYMENT. Section 41-1-20 requires electronic payments for single business tax payments of \$750 or more. Substantial penalties can be assessed for noncompliance.

Taxpayers making e-payments via ACH Debit must have a Sign On ID and Access Code to log in to the Alabama Department of Revenue (ADOR) Paperless Filing and Payment System. Visit our web site at www.revenue.alabama.gov/eservices.htm for additional information.

NOTE: Refer to our web site at www.revenue.alabama.gov for tax payment and form preparation requirements.

----- *DETACH ALONG THIS LINE AND MAIL VOUCHER WITH YOUR FULL PAYMENT* -----

TOB-V 10/12

Alabama Department of Revenue
Tobacco Tax Section Payment Voucher

Tax Type: _____ ● **Tax Period:** _____
Payment Type: ● Return Invoice Consignment

- | | | |
|--|--|---|
| <input type="checkbox"/> STATE CIGARETTE TAX (TSO1) | <input type="checkbox"/> STATE TOBACCO TAX RETURN (OTP) | <input type="checkbox"/> COUNTY TOBACCO TAX RETURN (TTCO-A) |
| <input type="checkbox"/> WHOLESALE DEALERS PENALTY (WHSLE-NR) | <input type="checkbox"/> COUNTY CIGARETTE TAX (COSO) | <input type="checkbox"/> UNDERGROUND/ ABOVEGROUND STORAGE TANK (STTFC) |
| <input type="checkbox"/> HAZARDOUS WASTE FEE REPORT (HWST) | <input type="checkbox"/> SCHEDULE D PENALTY (SCH D) | <input type="checkbox"/> COUNTY WHOLESALE DEALER'S PENALTY (T-WHSLE-CO) |
| <input type="checkbox"/> PARI-MUTUEL POOL PRIVILEGE TAX REPORT (PPP-T) | <input type="checkbox"/> SOLID WASTE DISPOSAL FEE (SWST) | <input type="checkbox"/> HORSE WAGERING FEE (HWF) |

FEIN / SSN: _____ ACCOUNT ID NUMBER: _____

AMOUNT PAID: \$ _____

LEGAL NAME _____

MAILING ADDRESS _____

CITY _____ STATE _____ ZIP _____