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NOTICE

TO: All Tobacco Distributors

FROM: Alabama Department of Revenue
Sales, Use & Business Tax Division
Tobacco Tax Section

SUBJECT: Schedule D (Manufacturers Not Participating and Participating in the Tobacco Master Settlement Agreement)

DATE: June 27, 2011

The Alabama Department of Revenue has amended Revenue Rule 810-7-1-.11 formerly Procedures Pertaining to the Tobacco Master Settlement Agreement Concerning Nonparticipating Manufacturers and is now **Procedures Pertaining to the Escrow Provisions and Tobacco Master Settlement Agreement Complementary Legislation Concerning Tobacco Manufacturers**. Currently, tobacco distributors, wholesalers, retailers, manufacturers, and etc. are required to report cigarettes to which they affixed the Alabama revenue stamp, and roll-your-own tobacco of which tax is due according to the tobacco product manufacturer not participating in the tobacco Master Settlement Agreement. Effective with the **August 2011** report which is due no later than **September 20, 2011**, tobacco distributors will be required to also report this information according to tobacco product manufacturers that participate in the tobacco Master Settlement Agreement.

Please find enclosed a supply of revised Schedule D forms. Instructions for filing this report and a listing of manufacturers participating in the Master Settlement Agreement are enclosed. In the future, these forms will also be available for downloading from the Department's website at <http://www.revenue.alabama.gov/tobaccotax/TOB-SCHD.pdf> and will be fill-in.

Should you have any questions concerning this notice, please contact us at the below address or telephone number.

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