

**ALABAMA DEPARTMENT OF REVENUE
BUSINESS & LICENSE TAX DIVISION
TOBACCO TAX RULE**

810-7-1-.18. Disclosures of Information.

(1) Section 6-12A-5(a), Code of Alabama 1975, requires all tobacco wholesalers and distributors to file, no later than 20 days after the end of the month, all information as required by the Commissioner to facilitate compliance with Title 6, Chapter 12A, which includes, but is not limited to a list by brand family of 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. The wholesaler or distributor shall maintain, and make available to the Commissioner, all invoices and documentation of sales of all nonparticipating manufacturer cigarettes and any other information relied upon in reporting to the Commissioner for a period of five years.

(2) This information shall be reported on form TOB:SCH D, otherwise known as Schedule D, to the Department. The Department will compile the information reported on all the Schedule D's as submitted by the wholesalers and distributors. The compilation by manufacturer will be compared to the certification and escrow deposit filed as required quarterly or annually by the manufacturer. If the required quarterly or annual escrow deposit is not timely made in full, or an incomplete certificate is filed, the nonparticipating manufacturer and its brand families may be removed from the Directory.

(3) In the event the manufacturer does not agree with the Schedule D compilation, he/she may request in writing to the Department to determine the sales of each of the manufacturer's brands as reported by individual wholesaler(s) and/or distributor(s). Upon receipt of the written request, the Department is authorized to disclose to the non-participating manufacturer the quarterly or annual compilation by individual wholesaler or distributor.

(Statutory Authority §§ 40-2A-7(a)(5), 6-12A-5 and 6-12A-7(d), Code of Alabama 1975, effective September 17, 2004.)