

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

810-7-1-.02. Tobacco Tax Refunds Applicable to all Wholesale Dealers of Tobacco Products.

The following documentation is to be submitted to the Department of Revenue by any wholesale dealer of tobacco products in applying for a tobacco tax refund: (1) The original affidavit from the manufacturer certifying as to the tobacco products received, listing these in detail, and also certifying that the required Alabama stamps were fixed and that the stamps have been destroyed. (2) A copy of the credit memorandum from the manufacturer showing the merchandise returned. (3) A copy of the wholesale dealer's invoice to the manufacturer showing in detail the tobacco products returned and the tax value of these tobacco products. (Statutory Authority §40-25-10)