



ALABAMA DEPARTMENT OF REVENUE
 BUSINESS & LICENSE TAX DIVISION
 TOBACCO TAX SECTION

P.O. Box 327556 • Montgomery, AL 36132-7556 • (334) 242-9627 • www.revenue.alabama.gov

Monthly State Tobacco Tax Return By Tobacco Distributors

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

OFFICE USE ONLY	
Certificate Date:	_____
Certificate No.:	_____
Amount Paid:	_____
Checked By:	_____

NAME (PERSON, FIRM, OR CORPORATION)			FEIN / SSN			THE APPROPRIATE BOX <i>MUST</i> BE CHECKED TO IDENTIFY YOUR FILING STATUS:					
PHYSICAL ADDRESS			PERMIT / REGISTRATION NUMBER						<input type="checkbox"/> Resident Distributor		
CITY	STATE	ZIP	TELEPHONE NUMBER						<input type="checkbox"/> Nonresident Distributor		
			() - -			<input type="checkbox"/> Consumer					

You must complete tax information for each product type. (See reverse side for tax rates.) If there is no activity for a certain product type put a zero in that box. Total and subtotal where required.
***Delivery sellers are required to pay the tax on cigarettes, snuff, chewing tobacco and R-Y-O.**

(Tax Values Must Be Shown for Each Product Type)	A – TAX VALUE OF SNUFF	B – TAX VALUE OF CHEWING TOBACCO	C – TAX VALUE OF SMOKING TOB. OTHER THAN R-Y-O	D – TAX VALUE OF R-Y-O	E – TAX VALUE OF CIGARS	F – TAX VALUE OF LITTLE CIGARS/FILTERED CIGARS ¹	G – TAX VALUE OF FILTERED CIGARS ²	H – TAX VALUE OF CIGAR WRAPPERS	I – TOTAL TAX VALUE (ADD COL. A THRU H)	
1a If you are a Resident Distributor , show Total Tax Value of All Products Purchased/Received During the Month. This figure must include all monthly purchases and products returned to inventory that were previously sold nontaxed. (Refer to lines 2 through 5 below.)										
1b If you are a Nonresident Distributor , show Tax Value of All Products Sold in Alabama During the Month (Gross sales less credit returns).	\$	\$	\$	\$	\$	\$	\$	\$	\$	
LESS NONTAXABLE SALES/ADJUSTMENTS:										
2 Sales to National Guard Units										
3 Sales to United States Government										
4 Sales to Other States (Resident Distributors Only)										
5 Tax-Paid Product Returned to Manufacturers (Resident Distributors Only) (Must retain invoices, manufacturer's original affidavits and refund worksheets for audit purposes)										
6 Total Nontaxable Sales/Adjustments (Add lines 2 through 5 of each column)										
7 GROSS TAX DUE (Line 1 minus line 6 of each column) Was any of the product shown in Column D roll-your-own tobacco made by a *NPM? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, complete Sch. D...										
8 Less Credits (Attach letter from Department) CAUTION: Credit taken cannot exceed gross tax due.										
9 Net Tax Due (Line 7 minus line 8 of each column)	\$	\$	\$	\$	\$	\$	\$	\$	\$	
10 If you are a Consumer receiving untaxed cigars, little cigars, cigar wrappers, and smoking tobacco other than RYO, you are required to pay the tax. Complete the Tobacco Use Tax Worksheet and enter the Total Tax due for the relevant products below. Add tax value of all products and place in Total Tax Value field.										
	TAX VALUE OF CIGARETTES	TAX VALUE OF SNUFF	TAX VALUE OF CHEWING TOBACCO	TAX VALUE OF SMOKING TOB. OTHER THAN R-Y-O	TAX VALUE OF R-Y-O	TAX VALUE OF CIGARS	TAX VALUE OF LITTLE CIGARS/FILTERED CIGARS	TAX VALUE OF FILTERED CIGARS	TAX VALUE OF CIGAR WRAPPERS	TOTAL TAX VALUE
11 Failure To Timely File Return Penalty (The greater of 10% of Column I, line 9 or \$50)										\$
12 Failure To Timely Pay Tax Penalty (10% of Column I, line 9)										\$
13 Interest (Contact the Department for rate)										\$
14 AMOUNT DUE (Distributors add column I, lines 9, 11, 12, and 13; Consumers add Column I, lines 10 through 13.)										\$
	SNUFF	CHEWING TOBACCO	SMOKING TOBACCO	R-Y-O	CIGARS	LITTLE CIGARS	FILTERED CIGARS	CIGAR WRAPPERS	TOTAL	
15 Sales to Federally Recognized Indian Reservations										

Under penalties of perjury, I hereby certify that the return made by me is true and correct.

Check here if amount remitted through Electronic Funds Transfer (EFT)

SIGNATURE _____ TITLE _____ DATE _____

SEE BACK FOR TAX RATES

*Manufacturer not participating in the tobacco Master Settlement Agreement.

If you are a distributor, this return and the proper remittance must be filed with the Alabama Department of Revenue between the first and the twentieth of each month for ALL tobacco products other than cigarettes purchased and received during the preceding month. Even if there is no activity during the month, a return must be filed and marked "NO ACTIVITY". The return must be filed electronically using My Alabama Taxes (MAT). Remittance may be submitted electronically via MAT or by mail to the address above. Retain a copy of the return and supporting documents in your files subject to audit and inspection by the Alabama Department of Revenue.

If you are a consumer, the electronically filed return along with the proper remittance is due by the 10th of the month following the preceding calendar month's receipts of untaxed tobacco products.

Any wholesaler who refuses or fails to file the return and make the proper remittance within the time allowed may subject their stamping permit to possible revocation (Sections 40-25-16 and 40-2A-8, **Code of Alabama 1975**).

Make remittance (check, money order, etc.) payable to the Alabama Department of Revenue. Separate payments must be remitted for state and county tobacco taxes. Cash sent through the mail is sent at the taxpayer's risk. Tax payments equaling \$750 or more in a given month obligate the taxpayer to remit taxes by Electronic Funds Transfer (EFT) or MAT. You may choose to make payment by EFT or MAT if the amount is less than \$750.

***Delivery sellers** (i.e., seller of cigarettes or smokeless tobacco to a consumer in Alabama if the consumer submits the order via telephone or other method of voice transmission, mail orders, Internet, or other online service where the seller is not in the buyer's physical presence) distributing tobacco products (cigarettes, RYO, snuff and chewing tobacco) to consumers are required to file and pay the tobacco taxes. Cigarettes must be stamped with the appropriate Alabama stamp(s) prior to sale. RYO, snuff, chewing tobacco, and cigar wrapper taxes must be filed and paid on this return. (PACT Act)

Schedule of Taxes on Tobacco Products Other Than Cigarettes (OTP)

Cheroots, Stogies, Cigars, etc.

	Tax per M	Tax on Box of 50 Cigars	Tax Per Cigar
All Cigars (other than those shown below)	\$40.50	\$2.025	\$0.0405

Little Cigars/Filtered Cigars¹

Little Cigars/Filtered Cigars not weighing over three pounds per thousand:
\$0.04 for each 10 cigars or fractional part thereof.

Filtered Cigars²

Filtered Cigars weighing more than three pounds per thousand:
\$0.015 for each filtered cigar.

Smoking Tobacco & Cigar Wrappers

(Smoking tobacco includes pipe tobacco, roll-your-own (R-Y-O) and any other tobacco products classified as smoking tobacco.)

(Cigar wrappers are defined as an individual wrapper that is made wholly or in part from tobacco, including reconstituted tobacco, whether in the form of tobacco leaf, sheet, or tube, if the wrap is designed to be offered to or purchased by a consumer.)

Weight	Tax
1-1/8 ounces or less	4¢
Over 1-1/8 ounces, not exceeding 2 ounces	10¢
Over 2 ounces, not exceeding 3 ounces	16¢
Over 3 ounces, not exceeding 4 ounces	21¢
Six cents additional tax for each ounce or fractional part thereof over 4 ounces.	

Chewing Tobacco

	Tax
Each ounce or fractional part thereof	1-1/2¢

Snuff

Weight	Tax
5/8 ounces or less	1¢
Over 5/8 ounces, not exceeding 1-5/8 ounces	2¢
Over 1-5/8 ounces, not exceeding 2-1/2 ounces	4¢
Over 2-1/2 ounces, not exceeding 5 ounces (cans, packages, gullets)	6¢
Over 3 ounces, not exceeding 5 ounces (glass, tumblers, bottles)	7¢
Over 5 ounces, not exceeding 6 ounces	8¢
Twelve cents additional tax for each ounce or fractional part thereof over 6 ounces.	

Filtered cigars are cigars that have a cellulose acetate or similar integrated filter, made of tobacco, or any substitute therefor.

Roll-your-own (R-Y-O) is 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.