



ALABAMA DEPARTMENT OF REVENUE
BUSINESS & LICENSE TAX DIVISION

TOBACCO TAX SECTION
P.O. Box 327555 • Montgomery, AL 36132-7555 • (334) 242-9627
www.revenue.alabama.gov

TOB: T-WHSLE 10/15

Over _____
Short _____
Checked By _____

Monthly Report by Resident Wholesale Dealers in Cigarette Products

For the Month of _____, _____

NAME ADDRESS CITY STATE ZIP FEIN OR SOCIAL SECURITY NUMBER PERMIT NUMBER TELEPHONE NUMBER

This report must be filed with the Alabama Department of Revenue between the first and twentieth of each month for all cigarette products and Alabama state stamps handled during the preceding month.

Reports must be made in duplicate. Original must be mailed to the above address and the copy, along with detailed documentation, retained in your files subject to audit and inspection by the Alabama Department of Revenue.

PART I - CIGARETTES

Table with columns for (a) NUMBER OF CIGARETTES and (b) TAX VALUE. Rows include: 1. Beginning inventory of unstamped cigarettes, 2. Cigarettes purchased during month, 3. TOTAL CIGARETTES TO ACCOUNT FOR, 4-8. Less: Unstamped sales to Alabama National Guard Units, Unstamped sales to U.S. Government, Unstamped sales into other states, Other states' stamped cigarettes returned to the manufacturer, 8. Ending inventory of unstamped cigarettes, 9. TOTAL, 10. TOTAL CIGARETTES STAMPED, 11. STATE CIGARETTE STAMP PURCHASES (with sub-table for INVOICE DATE, INVOICE NUMBER, STAMP VALUE), 12. TOTAL STATE CIGARETTE STAMP PURCHASES, 13. Beginning inventory of state cigarette stamps, 14. TOTAL STATE CIGARETTE STAMPS AVAILABLE, 15. Ending inventory of state cigarette stamps, 16. State cigarette stamps used, 17. DIFFERENCE, 18. Stamped Sales to Federally Recognized Indian Reservations.

Under penalties of perjury, I hereby certify that this report and the statements contained herein are true and correct.

SIGNATURE TITLE DATE

NONTAXABLE SALES AS PROVIDED BY LAW

PART III – Sales To National Guard Units

INVOICE DATE	EXEMPTION CERTIFICATE NUMBER	INVOICE NUMBER	TO WHOM SOLD (NAME AND ADDRESS)	CIGARETTES ONLY	
				(a) NUMBER OF CIGARETTES	(b) TAX VALUE (Col. a x \$0.03375)
TOTALS (Enter here and also on Part I, line 4)					

PART IV – Sales To U.S. Government (Include Military Bases and Federal Prisons)

INVOICE DATE	INVOICE NUMBER	TO WHOM SOLD (NAME AND ADDRESS)	CIGARETTES ONLY	
			(a) NUMBER OF CIGARETTES	(b) TAX VALUE (Col. a x \$0.03375)
TOTALS (Enter here and also on Part I, line 5)				

PART V – Sales To Federally Recognized Indian Reservations

INVOICE DATE	INVOICE NUMBER	TO WHOM SOLD (NAME AND ADDRESS)	CIGARETTES ONLY	
			(a) NUMBER OF CIGARETTES	(b) TAX VALUE (Col. a x \$0.03375)
TOTALS (Enter here and also on line 18)				

Copy and attach additional sheets if needed. A computer printout with the **EXACT** headings and this format is acceptable; however, totals must be entered on this page. We can no longer accept return information, including schedules, not in the **EXACT** format as this form.

Instructions For Filing Resident Wholesaler's Monthly Report

- Line 1** – Enter actual beginning inventory of unstamped cigarettes in column. Multiply column (a) by \$0.03375. Enter results in column (b).
- Line 2** – Complete Part II showing the invoice date, invoice number, manufacturer / distributor number, name and address from whom products were purchased or received, number of cigarettes and tax value of cigarettes. The manufacturer / distributor number *must* be shown. This number is assigned to the manufacturer / distributor by the Department of Revenue. If a company's name and number is not listed on our website at <http://www.revenue.alabama.gov/tobaccotax/MfgDistList.pdf>, contact the Tobacco Tax Section at 334/242-9627. Enter the total NUMBER OF CIGARETTES and total TAX VALUE from Part II on line 2 columns (a) and (b) of Part I.
- Line 3** – Add lines 1 and 2 for both columns (a) and (b).
- Line 4** – Enter total cigarettes sold to National Guard Units in column (a) (see Part III). Multiply column (a) by \$0.03375. Enter results in column (b).
- Line 5** – Enter total cigarettes sold to the U.S. Government in column (a) (see Part IV). Multiply column (a) by \$0.03375. Enter results in column (b).
- Line 6** – Enter the grand total of cigarettes sold in other states in column (a) (see Schedule C). Multiply results by \$0.03375. Enter results in column (b).
- Line 7** – Enter in column (a) cigarettes returned to the manufacturer bearing another state's stamp. (NOTE: Do not include cigarettes to be returned to the manufacturer bearing an Alabama stamp.) Multiply column (a) by \$0.03375. Enter the results in column (b).
- Line 8** – Enter actual ending inventory of Alabama unstamped cigarettes at end of month in column (a). Multiply column (a) by \$0.03375. Enter results in column (b).
- Line 9** – Add lines 4 through 8. Indicate total cigarettes in column (a). Multiply column (a) by \$0.03375. Enter results in column (b).
- Line 10** – Subtract line 9 from line 3 for both columns (a) and (b). Schedule D must be completed to show Alabama taxed cigarettes and/or roll-your-own tobacco produced by a manufacturer *participating and not participating* in the tobacco Master Settlement Agreement.
- Line 11** – Indicate purchases of state stamps from the Alabama Department of Revenue by showing invoice date, invoice number and stamp value.
- Line 12** – Enter value of state cigarette stamps purchased during the month.
- Line 13** – Enter the value of state cigarette stamps on hand at beginning of month.
- Line 14** – Enter the results of adding lines 12 and 13.
- Line 15** – Enter the actual value of state cigarette stamps on hand at end of month.
- Line 16** – Enter the results of subtracting line 15 from line 14.
- Line 17** – Enter the results of subtracting line 10 column (b) from line 16.
- Line 18** – Enter total cigarettes sold to Federally Recognized Indian Reservations in column (a) (see Part V). Multiply column (a) by \$0.03375. Enter results in column (b).

Please ensure that all parts of the form are attached in the correct order.

DO NOT attach different tobacco tax reports to this report.