



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

# Tobacco Use Tax Worksheet

FOR THE MONTH OF \_\_\_\_\_, \_\_\_\_\_  
 (MONTH OF ACTIVITY) (YEAR)

INDIVIDUAL'S NAME	FEIN / SSN □ □ □ □ □ □ □ □
ADDRESS	PERMIT / REGISTRATION NUMBER □ □ □ □ □ □ □ □ □ □
CITY STATE ZIP	TELEPHONE NUMBER (□ □ □) □ □ □ □ - □ □ □ □

**See Instructions and Schedule of Taxes on Reverse Side to Compute Tax.**

1 NAME AND ADDRESS FROM WHOM RECEIVED	2 INVOICE NUMBER	3 DATE RECEIVED	CIGARETTES ONLY TAX RATE .03375 / STICK		OTP ONLY (CIGARS, LITTLE CIGARS, SMOKING TOBACCO OTHER THAN R-Y-O, R-Y-O, SNUFF, AND CHEWING TOBACCO. SEE INSTRUCTIONS.)					
			4 NO. OF SINGLE STICKS	5 TAX DUE (COL. 4 X .03375)	6 TYPE OF PRODUCT	7 NO. OF ITEMS OR SIZE OF PKG.	8 RATE OF TAX	9 NO. OF PKGS.	10 TAX DUE	

**11. Total Tax Due Each Product Type.** If you receive a product type more than once in a month, add the total tax due for the month. Place total tax due by product type in the appropriate box below and place that figure on line 11 of the Monthly State Tobacco Tax Return by Tobacco Distributors.

CIGARETTES	SNUFF	SMOKING TOBACCO OTHER THAN R-Y-O	R-Y-O	CIGARS	LITTLE CIGARS

Attach this worksheet to the Monthly State Tobacco Tax Return by Tobacco Distributors.

# INSTRUCTIONS

- Column 1:** Show name and address of company from whom products were received. Show each shipment received.
- Column 2:** Show the invoice number.
- Column 3:** Show the date product was received.
- Column 4:** Show the total number of single cigarette sticks received regardless of the pack size (20/pack, etc.). Tax is \$.03375 each stick.
- Column 5:** TAX DUE – Multiply column 4 by the tax rate of \$0.03375.
- Column 6:** For OTP (tobacco products other than cigarettes), show the TYPE OF PRODUCT received (cigars, little cigars, snuff, chewing tobacco, smoking tobacco other than R-Y-O, or R-Y-O).

*NOTE: Separate lines must be shown for products with different tax rate categories. For example, if you receive snuff products at the 1¢ and 2¢ tax rates, a line must be completed for each category.*

- Column 7:** Under "NO. OF ITEMS OR SIZE OF PKG.":
  - If **cigars**, show number in package. For example, show 5 for a pack of 5 cigars, 50 for a box of 50 cigars, etc. (Tax is based on the retail price.)
  - If **little cigars**, take the total number of little cigars. Divide this figure by 10. Round this figure **up** to the next whole number if it results in a fraction. Enter the results in column 7. (Tax is 4¢ for 10 or fractional part of 10.)
  - If **smoking tobacco other than R-Y-O, R-Y-O or snuff**, show the number of ounces in the package or container **per single unit**. (Tax is based on weight.)
  - If **chewing tobacco**, show the **total weight** of the carton or case instead of the weight of the individual unit. (Show item's individual unit weight only if received as a unit.)
- Column 8:** Show the appropriate "RATE OF TAX" according to the tax rate schedule shown below. *(NOTE: For smoking tobacco and snuff, you must also show the tax rates based on ounces over 4 ozs. and 6 ozs. respectively. For example, if a smoking tobacco item weighs 6.5 ozs.; the rate of tax is \$0.39 (21¢ for the 1st 4 ozs. and 6¢ each for the 2 full ozs. and the .5 fractional part of an oz.).*
- Column 9:** Show the "NO. OF PKGS." received. *(NOTE: If chewing tobacco, show the number of cartons/cases received. If chewing tobacco was not received as a carton or case, show the number of individual units.)* If **little cigars**, do not show anything in this column.
- Column 10:** To calculate the "TAX DUE":
  - If **little cigars**, multiply column 7 times column 8.
  - If **cigars or chewing tobacco**, multiply column 7 times column 8 times column 9.
  - If **smoking tobacco other than R-Y-O, R-Y-O or snuff**, multiply column 8 times column 9.

## SCHEDULE OF TAXES ON TOBACCO PRODUCTS

Each single stick.....			Tax .03375¢
<b>Cigarettes</b>			
<b>Cheroots, Stogies, Cigars, etc.</b>			
	<b>Retail Price</b>	<b>Tax per M</b>	<b>Tax on Box of 50 Cigars</b>
	3-1/3¢ each or less.....	\$ 3.00	\$ 0.15
	Over 3-1/3¢ and not more than 5¢.....	\$ 6.00	\$ 0.30
	Over 5¢ and not more than 8¢.....	\$ 9.00	\$ 0.45
	Over 8¢ and not more than 10¢.....	\$15.00	\$ 0.75
	Over 10¢ and not more than 20¢.....	\$30.00	\$ 1.50
	Over 20¢.....	\$40.50	\$2.025
			\$0.0405

**Little Cigars**

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

**Smoking Tobacco**

(Includes pipe tobacco, \*roll-your-own (R-Y-O) and any other tobacco products classified as smoking tobacco)

<b>Weight</b>	<b>Tax</b>
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**

<b>Weight</b>	<b>Tax</b>
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, gulleets).....	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.	

\*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 cigars.