



JULIE P. MAGEE
Commissioner

State of Alabama Department of Revenue

(www.revenue.alabama.gov)
50 North Ripley Street
Montgomery, Alabama 36132

October 14, 2014

MICHAEL E. MASON
Assistant Commissioner

JOE W. GARRETT, JR.
Deputy Commissioner

CURTIS E. STEWART
Deputy Commissioner

NOTICE

TO: All Tobacco Wholesalers, Jobbers, Semijobbers, Retailers and Importers
SUBJECT: Report of All Tobacco Sales for Resale

On April 2, 2014, Governor Robert Bentley signed into law Act No. 2014-262 which became effective October 1, 2014. The Act requires that all wholesalers, jobbers, semijobbers, retailers, importers or any other person selling, receiving, or distributing tobacco products in this State *for resale* to file a report of its sales for resale activity with the Department. *Retailers who sell only to end-users (consumers) and who make no sales for resale are not required to file this report.* The first report is due by November 20, 2014 for October 2014 activity and it must show sales of all tobacco products including cigarettes and any other tobacco products.

The report must be filed electronically via My Alabama Taxes (MAT). For your convenience, the Department has created an Excel template to import information into MAT for submission. Otherwise, data may be keyed directly into the MAT screen for submission. If using the template, the appropriate information from your data system can be copied and pasted in the template for importing into MAT. The information you paste on the template must be in the exact format of the template. The template and instructions for completing the sales for resale report via MAT can be found at: <http://revenue.alabama.gov/tobaccotax/TobaccoMATtemplates.cfm>. The Sales for Resale report can be found in MAT under the State Tobacco Products (STP) Account.

The link to access MAT is <https://myalabamataxes.alabama.gov>. If you have not registered to file electronically via MAT, please click on "Sign Up" on the right side of MAT's home page. You will need your Department issued account number, sign-on id, and access code to register. The sign-on id and access code are only used once during the registration process. If you do not know your sign-on id and access code, you may contact the Tobacco Tax Section at the address or telephone number shown below. **NOTE:** If you are already registered for another tax type in MAT, there is no need to register again. Sign into your existing account in MAT and then click on the link "Add Access to Another Account" which will allow you to add the State Tobacco Product (STP) account. If you have already registered and added access to the STP account, no registration is required, just sign in and complete the new Tobacco Sales for Resale Report.

Feel free to contact the Tobacco Tax Section with any questions:

Business and License Tax Division
Tobacco Tax Section
P O Box 327555
Montgomery, AL 36132-7555
(334) 242-9627