



ALABAMA DEPARTMENT OF REVENUE
SALES, USE & BUSINESS TAX DIVISION
TOBACCO TAX SECTION
 P.O. Box 327556 • Montgomery, AL 36132-7556 • (334) 242-9627
 www.revenue.alabama.gov

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

Monthly State Tobacco Tax Return By Tobacco Distributors

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

NAME (PERSON, FIRM, OR CORPORATION)			FEIN / SSN □ □ □ □ □ □ □ □ □ □			
PHYSICAL ADDRESS			PERMIT / REGISTRATION NUMBER □ □ □ □ □ □ □ □ □ □			
CITY	STATE	ZIP	TELEPHONE NUMBER (□ □ □) □ □ □ - □ □ □ □			

**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.**

THE APPROPRIATE BOX MUST BE CHECKED TO IDENTIFY YOUR FILING STATUS: Resident Distributor Nonresident Distributor Consumer

(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	G TOTAL TAX VALUE (ADD COL. A THRU F)
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 Sales to Federally Recognized Indian Reservations							
6 Tax-Paid Product Returned to Manufacturers (Resident Distributors Only) (Must retain invoices, manufacturer's original affidavits and refund worksheets for audit purposes)							
7 Total Nontaxable Sales/Adjustments (Add lines 2 through 6 of each column)							
8 GROSS TAX DUE (Line 1 minus line 7 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 Schedule D.							
9 Less Credits (Attach letter from Department) CAUTION: Credit taken cannot exceed gross tax due.							
10 Net Tax Due (Line 8 minus line 9 of each column)	\$	\$	\$	\$	\$	\$	\$

11 If you are a **Consumer** receiving untaxed cigars, little cigars, 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	TOTAL TAX VALUE
12 Failure To Timely File Return Penalty (The greater of 10% of column G, line 10 or \$50)								\$
13 Failure To Timely Pay Tax Penalty (10% of column G, line 10)								\$
14 Interest (Contact the Department for rate)								\$
15 AMOUNT DUE (Distributors add column G, lines 10, 12, 13, and 14; Consumers add Column G, lines 11 through 14.)								\$

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)

*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 original return and remittance must be submitted to the Alabama Department of Revenue at 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 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. A separate check must be remitted for state and county tobacco tax payments. 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). You may choose to make payment by EFT 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, and chewing tobacco 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.

Retail Price	Tax per M	Tax on Box of 50 Cigars	Tax Per Cigar
3-1/3¢ each or less	\$ 3.00	\$ 0.15	\$ 0.003
Over 3-1/3¢ and not more than 5¢	\$ 6.00	\$ 0.30	\$ 0.006
Over 5¢ and not more than 8¢	\$ 9.00	\$ 0.45	\$ 0.009
Over 8¢ and not more than 10¢	\$15.00	\$ 0.75	\$ 0.015
Over 10¢ and not more than 20¢	\$30.00	\$ 1.50	\$ 0.030
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.)

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.	

*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.