



**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 Resident Distributors

For the Month of \_\_\_\_\_, \_\_\_\_\_ (MONTH) (YEAR)

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

**TOBACCO PRODUCTS OTHER THAN CIGARETTES ACTUALLY RECEIVED DURING THE MONTH**

**You must complete tax information for each product type.**  
**If there is no activity for a certain product type put a zero in that box. Total and subtotal where required.**

(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)
<b>1</b> Total Tax Value of All Products Purchased/Received. (See reverse side for tax rates.) This figure must include all monthly purchases and products returned to inventory that were previously sold nontaxed. (Refer to lines 2 through 5 below.)	\$	\$	\$	\$	\$	\$	\$
<b>LESS NONTAXABLE SALES/ADJUSTMENTS:</b>							
<b>2</b> Sales to National Guard Units							
<b>3</b> Sales to United States Government							
<b>4</b> Sales to Other States							
<b>5</b> Sales to Federally Recognized Indian Reservations							
<b>6</b> Tax-Paid Product Returned to Manufacturers (Must retain invoices, manufacturer's original affidavits and refund worksheets for audit purposes)							
<b>7</b> Total Nontaxable Sales/Adjustments (Add lines 2 through 6 of each column)							
<b>8 GROSS TAX DUE (Line 1 minus line 7 of each column)</b> 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.							
<b>9</b> Less Credits (Attach letter from Department) CAUTION: Credit taken cannot exceed gross tax due.							
<b>10 Net Tax Due (Line 8 minus line 9 of each column)</b>	\$	\$	\$	\$	\$	\$	\$
<b>11</b> Failure To Timely File Return Penalty (The greater of 10% of column G, line 10 or \$50)							\$
<b>12</b> Failure To Timely Pay Tax Penalty (10% of column G, line 10)							\$
<b>13</b> Interest (Contact the Department for rate)							\$
<b>14 AMOUNT DUE (Add column G, lines 10 through 13)</b>							\$

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

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

SIGNATURE \_\_\_\_\_ TITLE \_\_\_\_\_ DATE \_\_\_\_\_

\*Manufacturer not participating in the tobacco Master Settlement Agreement.

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.

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.

# 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.