



ALABAMA DEPARTMENT OF REVENUE
 SALES, USE & BUSINESS TAX DIVISION • TOBACCO TAX SECTION
 P.O. Box 327555 • Montgomery, AL 36132-7555 • (334) 242-9627
 www.revenue.alabama.gov

Schedule D

Manufacturers Not Participating and Participating in the Tobacco Master Settlement Agreement

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

COMPANY NAME	
ADDRESS	COMPANY E-MAIL ADDRESS
CITY	STATE
ZIP	CONTACT PERSON

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Pursuant to **Code of Alabama 1975**, Title 6, Chapter 12, § 6-12A-5(d), and Revenue Rule 810-7-1-11, this report must be completed to identify manufacturers of cigarettes and roll-your-own tobacco and to ascertain taxable units sold in Alabama manufactured by said manufacturers. This report is due by the twentieth (20th) of each calendar month for the preceding calendar month's activity. If you are a cigarette wholesaler or tobacco products distributor and you did not have monthly activity, the report must be filed and "No Activity" shown on Part I and Part II of the report. Failure to file the report timely will result in penalties (**Code of Alabama 1975**, § 40-2A-11).

PART I – NONPARTICIPATING MANUFACTURER – Complete this section for nonparticipating manufacturer's brands. • SEE INSTRUCTIONS SHEET • USE ADDITIONAL FORMS IF NEEDED

A Nonparticipating Manufacturer's Full Name and Address	B Brand Code	C Brand Name	D Number of Individual Cigarettes (Units Sold)*	E Ounces of Roll-Your-Own**	F Conversion of Roll-Your-Own Ounces to Cigarette Units Sold (Col. E ÷ 0.09)	G Total Units Sold (Col. D + F)

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

Failure To Timely File Return Penalty (\$50)

\$



Instructions for Manufacturers Not Participating and Participating in the Tobacco Master Settlement Agreement (Schedule D)

DEFINITIONS:

Cigarette – Any product that contains nicotine, is intended to be burned or heated under ordinary conditions of use, and consists of or contains (i) any roll of tobacco wrapped in paper or in any substance not containing tobacco; or (ii) tobacco, in any form, that is functional in the product, which, because of its appearance, the type of tobacco used in the filler, or its packaging and labeling, is likely to be offered to, or purchased by, consumers as a cigarette; or (iii) any roll of tobacco wrapped in any substance containing tobacco which, because of its appearance, the type of tobacco used in the filler, or its packaging and labeling, is likely to be offered to, or purchased by, consumers as a cigarette described in item (i).

****Roll-Your-Own** – The term “cigarette” includes “roll-your-own,” i.e. 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. For purposes of this definition of cigarette, 0.09 ounces of roll-your-own tobacco shall constitute one individual cigarette.

***Units Sold** – The number of individual cigarettes sold in the state by the applicable tobacco product manufacturer, whether directly or through a distributor, retailer, or similar intermediary or intermediaries, during the year in question, as measured by excise taxes collected by the state on packs, or roll-your-own tobacco containers, bearing the excise tax stamp of the state.

Nonparticipating Manufacturer (NPM) is identified as any tobacco product manufacturer who has not signed the Master Settlement Agreement entered into on November 23, 1998 with this State.

Participating Manufacturer (PM) is identified as any tobacco product manufacturer that is or becomes a signatory to the Master Settlement Agreement.

INSTRUCTIONS FOR COMPLETING THE REPORT:

Each qualified wholesaler, distributor, retailer, manufacturer, or any other person, firm, corporation, club or association selling, receiving, distributing, storing or using tobacco products in the State of Alabama shall report, by brand family, the total number of cigarettes or in the case of roll your own, the equivalent stick count for which the wholesalers and distributors affixed stamps during the previous month or otherwise paid the tax due for any cigarettes.

Complete this form and submit it monthly if:

- You are a cigarette wholesaler,
- You are a tobacco products distributor; or
- You are a retailer receiving unstamped cigarettes and/or untaxed roll-your-own tobacco.

This report must be completed for every cigarette brand that is stamped for sale within this state and for roll-your-own which excise tax is required to be paid. Part I and Part II of the form must be completed showing NPM and/or PM activity. If you did not have monthly activity, the report must be filed and “No Activity” shown on Part I and Part II of the report. A list of Participating Manufacturers is included on this form. This list, along with the Participating Manufacturer’s brands, is maintained and updated at the National Association of Attorneys General (NAAG) Web site, www.naag.org.

Column A – Enter the **FULL name** and **address** of the NPM and/or PM. See reverse side for a listing of Participating Manufacturers.

Column B – Enter the **brand code** of the product (cigarettes or roll-your-own) manufactured by the NPM and/or PM and sold tax-paid in Alabama. A brand code **must** be listed for each brand shown. This listing can be found at www.revenue.alabama.gov/tobaccotax/index.html. If you can not find a brand code for a product, please contact our office at (334) 242-9627.

Column C – Enter the full **brand name** of the product (cigarettes or roll-your-own) manufactured by the NPM and/or PM and sold tax-paid in Alabama. Do not abbreviate the brand name. Do not break the brand name down into sub-categories, such as regular, menthol, light, etc. For example, for a cigarette named “Alpha Bravo Gold Menthol Lights,” report only “Alpha Bravo Gold.” Do not report as “A B Gold” or “A B Gold Menthol Lights.”

Column D – Enter the number of Alabama taxed **individual cigarettes** (Units Sold) received directly or indirectly from NPMs and/or PMs. Show the monthly total per NPM and/or PM and according to brand name. Show only cigarettes contained in packages to which you affixed the Alabama excise tax stamp. Do not show cigarettes that were purchased with the Alabama tax stamp already affixed. The distributor affixing the stamp must show this activity on their report.

Column E – Enter monthly total ounces of Alabama taxed roll-your-own per NPM and/or PM and according to brand name. Do not show roll-your-own if the excise tax was paid to the Alabama Department of Revenue by another distributor. The distributor paying the tax to Alabama must show this activity on their report.

Column F – Convert roll-your-own ounces to individual cigarette units by dividing Column E by 0.09. Enter the results in this column.

Column G – Enter total units sold by adding Columns D and F of each line.

SIGNATORY OF THE MASTER SETTLEMENT AGREEMENT AS OF 11/1/10

The following is a list of manufacturers participating in the Master Settlement Agreement.

These manufacturers should not be shown on Part I of the report unless they distribute brands not subject to the agreement.

The below PM companies should be shown on Part II.

1. BEKENTON, S.A. – 6/25/03
2. CANARY ISLANDS CIGAR CO. – 9/26/03
3. CARIBBEAN – AMERICAN TOBACCO CORP. (CATCORP) – 8/7/01
4. THE CHANCELLOR TOBACCO COMPANY, UK LTD. – 10/2/02
5. COMMONWEALTH BRANDS, INC. – 11/23/98
6. DAUGHTERS & RYAN, INC. – 5/31/01
7. M/S. DHANRAJ INTERNATIONAL – 2/16/99
8. EASTERN COMPANY S.A.E. – 5/22/01
9. ETS L LACROIX FILS NV S.A. (BELGIUM) – 11/20/07
10. FARMER'S TOBACCO CO. OF CYNTHIANA, INC. – 12/23/03
11. GENERAL JACK'S INCORPORATED – 12/28/06
12. GENERAL TOBACCO (VIBO CORPORATION d/b/a GENERAL TOBACCO) – 8/19/04
13. HOUSE OF PRINCE A/S – 8/19/99
14. IMPERIAL TOBACCO LIMITED/ITL (UK) – 11/20/07
15. IMPERIAL TOBACCO LIMITED/ITL (USA) LIMITED – 2/10/99
16. IMPERIAL TOBACCO MULLINGAR (IRELAND) – 11/20/07
17. IMPERIAL TOBACCO POLSKA S.A. (POLAND) – 11/20/07
18. IMPERIAL TOBACCO PRODUCTION UKRAINE – 11/20/07
19. IMPERIAL TOBACCO SIGARA VE TUTUNCULUK SANAYI VE TICARET S.A. (TURKEY) – 11/20/07
20. INTERNATIONAL TOBACCO GROUP (LAS VEGAS), INC. – 4/15/03
21. JAPAN TOBACCO INTERNATIONAL USA, INC. – 2/5/99
22. KING MAKER MARKETING – 2/11/99
23. KONCI G & D MANAGEMENT GROUP (USA) INC. – 7/17/01
24. KRETEK INTERNATIONAL – 7/11/01
25. LANE LIMITED (ACQUIRED TOBACCO EXPORTER INTERNATIONAL (USA) LTD 1/01/2000) – 2/11/99
26. LIBERTY BRANDS, LLC – 11/22/02
27. LIGGETT GROUP, INC. – 11/23/98
28. LIGNUM-2, INC. – 2/11/99
29. LORILLARD TOBACCO COMPANY – 11/23/98
30. MAC BAREN TOBACCO COMPANY A/S – 4/27/00
31. MEDALLION COMPANY INC., THE – 2/15/99 (MERGED WITH VECTOR TOBACCO INC. 4/01/02)
32. MONTE PAZ (COMPANIA INDUSTRIAL de TABACOS MONTE PAZ S.A.) – 11/30/00
33. NASCO PRODUCTS INC. – 10/04/05
34. OOO TABAKSFABRIK REEMTSMA WOLGA (RUSSIA) – 11/20/07
35. P. T. DJARUM – 2/15/99
36. PACIFIC STANFORD MANUFACTURING CORPORATION – 12/28/01
37. PETER STOKKEBYE TOBAKSFABRIK A/S – 6/23/99
38. PHILIP MORRIS, USA – 11/23/98
39. PLANTA TABAK-MANUFAKTUR GMBH & CO. – 4/27/00
40. POSCHL TABAK GMBH & CO. KG – 4/18/01
41. PREMIER MANUFACTURING INCORPORATED – 2/15/99
42. R. J. REYNOLDS TOBACCO COMPANY – 11/23/98
43. REEMTSMA CIGARETTENFACBRIKEN GMBH (REEMTSMA) – 11/20/07
44. SANTA FE NATURAL TOBACCO COMPANY, INC. – 11/23/98
45. SHERMAN 1400 BROADWAY N.Y.C., INC. – 2/12/99
46. SOCIETE NATIONALE d'EXPLOITATION INDUSTRIELLE des TABACS et ALLUMETTES (SEITA) – 2/17/99
47. TABACALERA DEL ESTE, S.A. (TABESA) – 12/27/05
48. TOP TOBACCO, L.P. – 2/12/99
49. U.S. FLUE-CURED TOBACCO GROWERS, INC. – 06/03/05
50. VAN NELLE TABAK NEDERLAND B.V. (NETHERLANDS) – 11/20/07
51. VECTOR TOBACCO (USA) INC. – 11/00/01
52. VIP TOBACCO USA, LTD. (formerly WINNER SALES COMPANY) – 4/10/02
53. VIRGINIA CAROLINA CORPORATION, INC. – 12/21/01
54. VON EICKEN GROUP – 9/5/02
55. WIND RIVER TOBACCO COMPANY, LLC – 9/6/02
56. ZNF INTERNATIONAL, LLC – 12/31/01