

FORM  
**TOB-V**

ALABAMA DEPARTMENT OF REVENUE  
SALES, USE & BUSINESS TAX DIVISION  
**Tobacco Tax Section Payment Voucher**

**DO NOT SUBMIT FORM TOB-V IF A PAYMENT IS NOT DUE OR IF THE PAYMENT WAS REMITTED ELECTRONICALLY.**

**WHO MUST FILE.** Taxpayers owing a payment of less than \$750 for those taxes administered by the Tobacco Tax Section must complete a separate Form TOB-V for each form type, and submit it and the required payment with the tax return – unless the payment is made electronically. A Form TOB-V is never required whenever the taxpayer is making an electronic payment.

**WHEN TO FILE.** A Form TOB-V, and full payment of any tax owed, is due by the original due date. Late payment of any Tobacco Tax payment will result in the assessment of applicable interest and penalties.

**WHERE TO FILE.** The Form TOB-V and corresponding return must be mailed to the address listed below for all Tobacco Tax form types.

**Alabama Department of Revenue  
Tobacco Tax Section  
PO Box 327556  
Montgomery, AL 36132-7556**

**LINE INSTRUCTIONS FOR PREPARING FORM TOB-V**

**TAX PERIOD:** Enter the last day of the taxpayer's taxable month.

**FORM TYPE:** Enter an "X" in the appropriate box to identify the form for which payment is being made. Please be mindful that a separate TOB-V must be submitted for each form type.

**FEIN:** Enter the entity's Federal Employer Identification Number (FEIN).

**PERMIT NUMBER:** Enter your permit number assigned to the Tobacco Tax form type for which payment is being made.

**AMOUNT PAID:** Enter the amount of the payment submitted with this voucher.

**NAME/ADDRESS SECTION:** Enter legal name of taxpayer and a complete mailing address for taxpayer.

**ELECTRONIC PAYMENT.** Section 41-1-20 requires electronic payments for single business tax payments of \$750 or more. Substantial penalties can be assessed for noncompliance.

Taxpayers making e-payments via ACH Debit must have a Sign On ID and Access Code to log in to the Alabama Department of Revenue (ADOR) Paperless Filing and Payment System. Visit our web site at [www.revenue.alabama.gov/eservices.htm](http://www.revenue.alabama.gov/eservices.htm) for additional information.

**NOTE:** Refer to our web site at [www.revenue.alabama.gov](http://www.revenue.alabama.gov) for tax payment and form preparation requirements.

DETACH ALONG THIS LINE AND MAIL VOUCHER WITH YOUR FULL PAYMENT

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Alabama Department of Revenue  
**Tobacco Tax Section Payment Voucher**

**Tax Type:** \_\_\_\_\_ ● **Tax Period:** \_\_\_\_\_  
**Payment Type:** ●  Return  Invoice  Consignment

**Form Type:**

<input type="checkbox"/> State Cigarette Tax (TSO1)	<input type="checkbox"/> State Tobacco Tax Return (OTP)	<input type="checkbox"/> County Tobacco Tax Return (TTCO-A)
<input type="checkbox"/> Wholesale Dealers Penalty (WHSLE-NR)	<input type="checkbox"/> County Cigarette Tax (CoSO)	<input type="checkbox"/> Underground/Aboveground Storage Tank (STTFC)
	<input type="checkbox"/> Schedule D Penalty (Sch D)	<input type="checkbox"/> County Wholesale Dealer's Penalty (T-WHSLE-CO)

FEIN: \_\_\_\_\_ PERMIT NUMBER: \_\_\_\_\_  
AMOUNT PAID: \$ \_\_\_\_\_  
LEGAL NAME \_\_\_\_\_  
MAILING ADDRESS \_\_\_\_\_  
CITY \_\_\_\_\_ STATE \_\_\_\_\_ ZIP \_\_\_\_\_