## Monthly County Tobacco Tax Return

DEPARTMENTAL USE ONLY						
Date Proc'd						
Amt Paid						
Checked By						

Contraction of the second seco				www.revenue.alabama.gov					Checked By				
TOB: T	TCO-A (11/19)	FOR THE MONTH	OF					FEIN					
COMPANY NAME				(MONTH OF ACTIVITY) (YEAR)									
0011171													
ADDRES	SS							PERM	IT / REGISTRATION N				
CITY	CITY STATE					ZIP							
								(					
The fo	blowing should b	be reported on this returns	Jrn:				BV D	Ерміт		FDS			
2. TO	BACCO PRODUC	CTS OTHER THAN CIG	ARETTE	S (OTP) RECEIVE	D/S	OLD DURING THE MONTH DLD DURING THE MONTH	BY RE	EGIST	ERED RETAILERS	S			
3. TO 4. PR	OMOTIONAL PR	ODUCTS (OTP) DISTR	BUTED	TO CONSUMERS	IN S	TATE-ADMINISTERED COU	UNTIE	S DUF	RING THE MONTH	I BY MANUFACTURERS			
		CIGARETTES <sup>1</sup> (To be completed ONLY when c		ountv									
CODE	COUNTY	cigarette stamps are not availab for sale by ADOR)	le	HER TOBACCO PRO	D.	AMOUNT DUE		CODE	COUNTY	DEPARTMENT USE ONLY			
06	BARBOUR - 1							06	BARBOUR - 1				
06	BARBOUR - 2							06	BARBOUR - 2				
09	BULLOCK							09	BULLOCK				
12	CHAMBERS							12	CHAMBERS				
13	CHEROKEE							13	CHEROKEE				
22	COOSA							22	COOSA				
24	CRENSHAW							24	CRENSHAW				
33	FRANKLIN							33	FRANKLIN				
34	GENEVA							34	GENEVA				
38	HOUSTON							38	HOUSTON				
44	LIMESTONE							44	LIMESTONE				
49	MARION							49	MARION				
50	MARSHALL							50	MARSHALL				
56	RANDOLPH							56	RANDOLPH				
59	ST. CLAIR							59	ST. CLAIR				
61	TALLADEGA							61	TALLADEGA				
65	WASHINGTON - 1							65	WASHINGTON - 1				
65	WASHINGTON - 2							65	WASHINGTON - 2				
65	WASHINGTON - 3							65	WASHINGTON - 3				
	TOTALS	\$	\$			\$							
		ΤΑΧΙ	DUE			\$							
		\$											
		\$											
*** INTEREST						\$							
	TOTAL AMOUNT DUE					\$							

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

Mail To:

Alabama Department of Revenue Business & License Tax Division Tobacco Tax Section P.O. Box 327556 Montgomery, AL 36132-7556 Telephone number (334) 242-9627

Under penalties of perjury, I hereby certify this return to be true and accurate.

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Signature: \_\_\_\_

Title: \_

\_\_\_\_\_ Date: \_\_\_\_\_

## **Tax Rates By County**

COUNTY BASIS	CIGARETTES PACK (Used by consumers and manufacturers Only)	CHEWING TOBACCO PACK	SNUFF CAN	SMOKING TOBACCO PACK	CIGARS EACH CIGAR	LITTLE CIGARS AS INDICATED	ROLLING PAPERS PACK
BARBOUR - 1	\$0.05	\$0.03	\$0.03	\$0.02	\$0.02	\$0.05/pk	\$0.15
BARBOUR - 2	0.05	0.05	0.05	0.05	0.05	0.05/pk	0.05
BULLOCK	0.05	0.05	0.05	0.03	0.03	0.05/pk	0.15
CHAMBERS	0.25	0.25	0.25	0.25	0.12	0.12/pk	0.25
CHEROKEE	0.09	0.09	0.09	0.09	0.03	0.03 ea	0.15
COOSA	0.05	0.03	0.03	0.02	0.02	0.05/pk	0.15
CRENSHAW	0.05	0.05	0.03	0.02	0.02	0.05/pk	0.15
FRANKLIN	0.05	0.04	0.04	0.04	0.05	0.05/pk	0.15
GENEVA	0.05	0.03	0.03	0.02	0.02	0.05/pk	
HOUSTON	0.05	0.03	0.03	0.02	0.02	0.02 ea	
LIMESTONE	0.05	0.03	0.03	0.02	0.02	0.05/pk	
MARION	0.04	0.04	0.04	0.04	0.04	0.04/pk	0.15
MARSHALL	0.02	0.02	0.02	0.02	0.02	0.02/pk	
RANDOLPH	0.25	0.25	0.25	0.25	0.12	0.12/pk	0.25
TALLADEGA	0.05	0.03	0.03	0.02	0.02	0.05/pk	0.15
WASHINGTON - 1	0.01						
WASHINGTON - 2	0.05	0.06	0.05	0.10	0.03	0.05/pk	0.15
WASHINGTON - 3	0.05	0.05	0.05	0.05	0.05	0.05 ea	0.05

	CIGAR	ETTES	T (Each Ound	HEWING OBACCO ee Or Fractional Part Thereof)	FILTERED CIGARS	CIGARS	LITTLE CIGA	RS
ST. CLAIR	\$0.0675 per pk of 20			\$0.0015	\$0.0015 per cigar	\$0.00405 per cigar	\$0.004 per each	10
	SNUFF		SMOKING TOBACCO					
5/8 ounces or less				\$0.001	1-1/8 ounce	1-1/8 ounces or less		
Over 5/8 ounces,	, not exceeding 1-5/8 our	\$0.002	Over 1-1/8 ounces, not exceeding 2 ounces \$0.01					
Over 1-5/8 ounce	es, not exceeding 2-1/2 o	\$0.004	Over 2 ounces, not exceeding 3 ounces \$0					
Over 2-1/2 ounce	es, not exceeding 5 ounc	\$0.006	Over 3 ounces, not exceeding 4 ounces			\$0.021		
Over 3 ounces, n	ot exceeding 5 ounces (	\$0.007	\$0.006 a	dditional tax for e	each ounce or			
Over 5 ounces, not exceeding 6 ounces \$0.012 additional tax for each ounce or fractional part thereof over 6 ounces				\$0.008	fractiona	I part thereof ove	r 4 ounces	

<sup>1</sup>Cigarettes – As of February 1, 2006, all wholesalers and distributors are required to affix county stamps to cigarettes sold in stateadministered counties. Effective June 29, 2010, the PACT Act requires a delivery seller (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) to affix the appropriate State and locality tax stamp or other tax payment indicia to packs of cigarettes as required by law. Stamps must be affixed prior to distribution to the consumer. **NOTE: All cigarettes in a retail location must have the state and appropriate state-administered county stamps affixed to the product. Otherwise, the product(s) shall be subject to confiscation.** 

## Barbour County Notes:

On line Barbour – 1 enter \$.05 per pack of cigarettes; OTP should be computed as indicated on the Tax Rate Schedule. On line Barbour – 2 enter \$.05 per pack of cigarettes; OTP should be computed as indicated on the Tax Rate Schedule.

St. Clair County Notes:

St. Clair County taxes are 10% of the current state rate. Cigarette rates are per package and Other Tobacco Products (OTP) are based on weight per cigar.

## Washington County Notes:

On line Washington – 1 enter \$0.01 per pack of cigarettes; no Other Tobacco Products (OTP) is due for line 1.

On line Washington – 2 enter \$0.05 per pack of cigarettes; OTP should be computed as indicated on the Tax Rate Schedule.

On line Washington – 3 enter \$0.05 per pack of cigarettes; OTP should be computed as indicated on the Tax Rate Schedule.

The return and/or payment are due by the 20th of the month following the month of activity for permitted and registered distributors, and the 10th of the month following the month of activity for consumers. Please contact the Department for applicable penalty and interest if the return is filed late. **Even if there is no activity during the month, a return must be filed and marked "No Activity"**. Separate checks must be remitted for county and state payments. Tax payments equaling \$750 or more in a given month must be remitted via My Alabama Taxes (MAT).