

SIGNATURE OF OWNER OR MEMBER OF FIRM

## ALABAMA DEPARTMENT OF REVENUE **BUSINESS & LICENSE TAX DIVISION**

TOBACCO TAX SECTION
P.O. Box 327555 • Montgomery, AL 36132-7555 • (334) 242-9627
www.revenue.alabama.gov

TOB: WHSLE-NR	10/15
Over	
Short	
Checked By	

# Monthly Report by Nonresident Wholesale Dealers in Cigarette Products

For the Mon	th of	(MON	гну			_		
NAME		(MON)	in)	F	EIN OR SOCIAL SECUF	ITY NUMBER		
ADDRESS					PERMIT NUMBER			
ADDRESS					PERIMIT NOMBER			
CITY	STATE		ZIP	T	ELEPHONE NUMBER			— 7
This report must be filed with the Alabama	Department of B	Povonuo h	ا مال ساماد	(		f Alabam	a between the first	
twentieth of each month for all cigarette produc						Habaille	a between the mst	anu
Reports must be made in duplicate. Origin inspection by the Alabama Department of Reve	al must be maile	d to the a	bove addı	ress and a c	copy retained	n your file	es subject to audit	and
inspection by the Alabama Department of Neve		K FOR IN	ISTRUCTI	ONS				
PART I - TOBACCO TRANSACTIONS - CALC					Ή			
NOTE: The term "Stamped tobacco products" as us cigarette products with State of Alabama Re	ed on this form indivenue Stamps affixe	icates ed.	NUM	(a) BER OF RETTES			(b) TAX VALUE (Col. a x \$0.03375)	
1. Alabama state stamped tobacco products sold durin (gross sales for month less credit returns, complete	-							
2. Alabama state stamped tobacco products returned	to manufacturer durir	ng month						
3. TOTAL (line 1 + line 2)					X \$0.033	375 =		
4. Inventory of Alabama state stamped products at EN	D of month							
5. Inventory of Alabama state stamped products at BE	GINNING of month .							
<b>6.</b> Net change in inventory for month (line 4 – line 5)					X \$0.033	375 <b>=</b>		
7. TOTAL PRODUCTS STAMPED (line 3 + line 6) Complete Schedule D (form TOB: SCH D)					X \$0.033	375 =		
PART II - TOBACCO REVENUE STAMPS - CA				OHANITITY	TAVV	AL LIE	TOTAL	
	QUANTITY @ \$0.675	TAX V @ \$0		QUANTITY @ \$0.84375			TOTAL TAX VALUE	
<b>8.</b> Inventory of non-affixed Alabama state stamps at BEGINNING of month, face value								
9. Alabama state stamps purchased during the								
month from the Alabama Department of Revenue (Complete Schedule B)								
10. TOTAL Alabama state stamps								
available (line 8 + line 9)								
stamps at END of month								
12. TOTAL Alabama state stamps affixed during the month (line 10 – line 11)								
13. Net (Over) / Short (line 7 – line 12)								
PART III – TAX EXEMPT SALES								
14. Tax exempt sales to Alabama National Guard Units	(complete Schedule	C)						
15. Tax exempt sales to U.S. Government (complete So	chedule D)							
16. TOTAL tax exempt sales (Add lines 14 and 15)								
17. Stamped sales to Federally Recognized Indian Res	ervations (complete S	Schedule E)	<u></u>	<u></u>	<u></u>	<u></u>		_
Under penalties of perjury, I hereby certify	that this report a	and the s	tatements	contained	herein are tru	ue and co	orrect.	

TITLE

### SCHEDULE A - Sales and Transfers of Stamped Cigarettes in Alabama (Less Credit Returns)

This	nage	must be	completed by	v nonresident w	holesalers	selling o	r transferring	stamped	cigarettes	into Alabama

INVOICE DATE	INVOICE NUMBER	TO WHOM SOLD OR TRANSFERRED (NAME AND ADDRESS)	COUNTY	NUMBER OF CIGARETTES
TOTAL (Enter l	nere and transfer	to Part I, line 1)		

If additional space is needed, attach additional sheets with <u>identical headings</u>. A computer printout with <u>identical headings</u> is acceptable; however, totals should be entered on this page.

SCHEDULE E	B – Stamps Purchased Du	uring Month Fre	om Alabama Department of R	Revenue	
	,		INVOICE DATE	INVOICE NUMBER	STAMP VALUE
Stamps Purchased During Month:					
		-			
TOTAL VALUE	(Enter here and transfer to	Part II, line 9).			
SCHEDULE C	C - Sales to National Gua	rd Units Locate	ed in Alabama		
INVOICE DATE	EXEMPTION CERTIFICATE NUMBER	INVOICE NUMBER			NUMBER OF CIGARETTES
	-				
					• •
	D – Sales to U.S. Governn	nent Located ir	n Alabama (Military Bases and		
INVOICE DATE	INVOICE NUMBER		TO WHOM S (NAME AND AD		NUMBER OF CIGARETTES
TOTAL (Enter l	here and transfer to Part III,	line 15)			
SCHEDULE E	E – Sales to Federally Red	ognized Indiar	n Reservations Located in Ala	abama	
INVOICE DATE	INVOICE NUMBER		TO WHOM S (NAME AND AD		NUMBER OF CIGARETTES
	-				
	-				
IUIAL (Enter	nere and transter to line 17). ————				··

If additional space is needed, attach additional sheets with <u>identical headings</u>. A computer printout with <u>identical headings</u> is acceptable; however, totals should be entered on this page.

# Instructions For Filing Nonresident Wholesaler's Monthly Report

### PART I – TOBACCO TRANSACTIONS

- Line 1 Enter the number of cigarettes sold into Alabama requiring an Alabama tax stamp during the month. This should be the gross sales figure less any credits or returns to the wholesaler.
- Line 2 Enter the number of cigarettes returned to the manufacturer during the month displaying an Alabama tax stamp.
- **Line** 3 Enter the total of lines 1 and 2.
- Line 4 Enter the number of Alabama stamped cigarettes on hand at the END of the month. (This will include saleable product plus product being held for return to the manufacturer.)
- Line 5 Enter the number of Alabama stamped cigarettes on hand at the BEGINNING of the month. (This will include saleable product plus product being held for return to the manufacturer.)
- Line 6 Enter the Net Change in Inventory for the month (line 4 minus line 5).
- Line 7 Enter the total number of cigarettes requiring an Alabama stamp during the month (line 3 plus line 6). Schedule D must be completed to show Alabama taxed cigarettes and/or roll-your-own tobacco produced by a manufacturer participating and not participating in the tobacco Master Settlement Agreement.

### PART II – TOBACCO REVENUE STAMPS

- Line 8 Enter the quantity of non-affixed Alabama stamps in your possession at the beginning of the month. Multiply the quantity of stamps by the appropriate stamp value (\$0.675 or \$0.84375). Place the results in the appropriate TAX VALUE column. Add tax values together and place the results in the TOTAL TAX VALUE column.
- Line 9 Enter the quantity of Alabama state stamps purchased from the Alabama Department of Revenue during the month covered by the report. Multiply the quantity of stamps by the appropriate stamp value (\$0.675 or \$0.84375). Place the results in the appropriate TAX VALUE column. Add tax values together and place the results in the TOTAL TAX VALUE column.
- Line 10 Enter the total of lines 8 and 9.
- Line 11 Enter the quantity of non-affixed Alabama stamps in your possession at the end of the month. Multiply the quantity of stamps by the appropriate stamp value (\$0.675 or \$0.84375). Place the results in the appropriate TAX VALUE column. Add tax values together and place the results in the TOTAL TAX VALUE column.
- Line 12 Enter the total number of Alabama stamps affixed during the month (line 10 minus line 11).
- Line 13 Enter the amount (Overstamped) or Understamped (line 7 minus line 12).

### PART III – TAX EXEMPT SALES

- Line 14 Complete Schedule C for all cigarette transactions by entering the invoice date, exemption certificate number, invoice number, to whom sold, and number of cigarettes sold during the month to Alabama National Guard Units. Add all items in the Number of Cigarettes column and enter on the total line and Part III, line 16 on the face of the return.
- Line 15 Complete Schedule for all cigarette transactions by entering the invoice date, invoice number, to whom sold, and number of cigarettes sold during the month to the U.S. Government (located in Alabama). Add all items in the Number of Cigarettes column and enter on the total line and Part III, line 16 on the face of the return.
- Line 17 Complete Schedule for all cigarette transactions by entering the invoice date, invoice number, to whom sold, and number of cigarettes sold during the month to Federally Recognized Indian Reservations (located in Alabama). Add all items in the Number of Cigarettes column and enter on the total line and line 17 on the face of the return.