



VERNON BARNETT
Commissioner

State of Alabama Department of Revenue

(www.revenue.alabama.gov)
50 North Ripley Street
Montgomery, Alabama 36132

JOE W. GARRETT, JR.
Deputy Commissioner
CURTIS E. STEWART
Deputy Commissioner
BRENDA R. COONE
Deputy Commissioner
MICHAEL D. GAMBLE
Deputy Commissioner

February 22, 2018

NOTICE

TO: All Tobacco Wholesalers, Jobbers, Semijobbers, Retailers and Importers

SUBJECT: Amendment to Report of All Tobacco Sales for Resale (SFR)

Act 2017-294 known as the Wholesale to Retail Accountability Program or "WRAP" was passed to standardize the reporting of sellers of tobacco products and distributors of beer and wine by requiring certain informational reports and to provide for certain penalties for failure to comply with the provisions of the Act. Per Section 40-23-260(d)(2), the department shall allow the seller to file a consolidated report to meet the requirements of Section 40-25-16.1.

Code Section 40-25-16.1 requires that all wholesalers, jobbers, semijobbers, retailers, importers or any other person selling, receiving, or distributing tobacco products in this State for resale file a report of its sales for resale activity with the Department. The following information must be included in the Report of All Tobacco Sales for Resale effective with the July 2018 report which is **due by August 20, 2018**:

- (a) Invoice date.
- (b) Invoice number.
- (c) Customer's full name.
- (d) Customer's address.
- (e) Customer's city.
- (f) Customer's state.
- (g) Customer's zip code.
- (h) **Customer's sales tax number.**
- (i) Description of the tobacco products.
- (j) Product type (Cigarette, Cigars, Little Cigars, Filtered Cigars, Smoking Tobacco, Cigar Wrappers, Chewing Tobacco, or Snuff). (See *Note.)
- (k) **Quantity sold.**
- (l) **Total sales price.**
- (m) The itemized Alabama state tobacco tax paid.
- (n) **The itemized county tobacco tax paid.**
- (o) **The itemized city tobacco tax paid.**

Note: The items in **bold above are additional requirements. Also, give special attention to the requirement to identify the appropriate product type for each item entered by selecting the appropriate item from the drop down box.*

In order to provide for an unlimited number of rows and to eliminate the need for the overflow tables, the report must be filed electronically via My Alabama Taxes (MAT) in a .CSV format. (Please see the enclosed instructions for converting an Excel spreadsheet into a .CSV file format.) For your convenience, the Department has created a template to import information into MAT for submission. (See enclosed.) Otherwise, data may be keyed directly into the MAT screen for submission. If using the template, the appropriate information from your data system may be copied and pasted in the template for importing into MAT. THE INFORMATION YOU PASTE ON THE TEMPLATE MUST BE IN THE EXACT FORMAT OF THE REPORT/TEMPLATE. The template and instructions for completing the sales for resale report via MAT can be found at: <https://revenue.alabama.gov/business-license/tobacco-tax/tobacco-wholesaler-schedule-d-sales-for-resale-and-manufacturer-reports/>. The Sales for Resale report can be found in MAT under the State Tobacco Products (STP) Account.

Per Section 40-23-260(e), if a seller fails to properly file the required informational report in good faith with the department on or before the prescribed date, **the following penalties shall apply on or after January 1, 2019**, and each reporting period thereafter:

- (1) The first violation of this section shall result in a written notice from the department. The notice shall advise the seller of the non-compliance and the penalty for future non-compliance if the required informational reports are not filed within 30 days from the written notice as provided herein.
- (2) The second violation of this section shall result in a penalty not to exceed five hundred dollars (\$500).
- (3) The third and each subsequent violation of this section shall result in a penalty not to exceed one thousand dollars (\$1,000).

These penalties are in addition to the penalties levied per Title 40, Chapter 2A.

Feel free to contact the Tobacco Tax Section with any questions:

BUSINESS & LICENSE TAX DIVISION
Tobacco Tax Section
P. O. Box 327555
Montgomery, AL 36132-7555
(334)242-9627

Enclosures

REPORT OF ALL TOBACCO SALES FOR RESALE

Instructions for completing the report:

- Column A:** Enter or copy the Date of the Invoice
- Column B:** Enter or copy the Invoice Number.
- Column C:** Enter or copy FULL Name of the Customer.
- Column D:** Enter or copy the FULL Street Address of the Customer. (For retail stores this must be the store location and not the home office address)
- Column E:** Enter or copy the City of the Customer.
- Column F:** Enter or copy the State of the Customer (Standard two -character abbreviation)
- Column G:** Enter or copy the Zip Code of the Customer.
- Column H:** Enter the customer's Alabama Sales Tax number.
- Column I:** Enter a detailed description of the product sold. Show one product type sold per line.
- Column J:** Show the type of tobacco product sold. Show one product type sold per line. Type must be entered or copied as it appears in the drop down list.
- Column K:** Enter the Quantity of tobacco product sold.
- Column L:** Enter the Total Sales Price.
- Column M:** Enter the State Tobacco Tax charged on the invoice.
- Column N:** Enter the County Tobacco Tax charged on the invoice.
- Column O:** Enter the City Tobacco Tax charged on the invoice.

CSV File Instructions

Once the data is entered into the Excel Spread Sheet it will need to be saved as a CSV file. The directions below are for Excel but it can be saved as a CSV file using Google Sheets as well.

1. In the Excel Spread Sheet click on **FILE** in the menu at the top left.
2. On the menu on the left side of the screen click **Save As**.
3. Select a location to save the document.
4. In the box under File Name: labled Save as type: select CSV as the file type.

File name:	Tobacco Sales for Resale - CSV Template - XLSX.csv	▼
Save as type:	CSV (Comma delimited) (*.csv)	▼

Note: For Google Sheets in Step 2 select Download as and then CSV.

Instructions for uploading a .csv file:

Note: Only the first line may contain data headers.

1. Go to www.MyAlabamaTaxes.Alabama.gov.
2. Logon to your account.
3. Click on the Accounts tab.
4. Select your State Tobacco Products account.
5. Click on the period for which you would like to file the report.
6. Click on File or view a return.
7. Click on attach file.
8. Locate the .csv file on your computer. (See attached template)
9. Click on upload.

