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# State of Alabama Department of Revenue

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## **NOTICE**

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

**SUBJECT: Instructions for Filing the Tobacco Sales for Resale Report**

The purpose of this notice is to clarify instructions on how to report sales on the Tobacco Sales for Resale Report.

**Product Type** – This column must show the taxable product type. It is important that everyone is reporting the same product type for each category. Therefore, please use the following wording when completing this column: (Cigarette, Cigars, Little Cigars, Filtered Cigars, Smoking Tobacco, Cigar Wrappers, Chewing Tobacco, Snuff, or Cigarette Rolling Papers). Please do not use any other variation. For example, all chewing tobacco should be reported with “Chewing Tobacco” in the product type column. Simply reporting “Chewing” in this column is not acceptable.

**Description of the Tobacco Products** – This column must list the detailed description as shown on the invoice of the products being sold.

**Customer’s Sales Tax Number** – Examples of the proper Sales Tax Number format are: SLS-R000000000, SLS-3700 12345, or R123456789. Note: The sales tax number may be preceded by SLS or shown as 10 digits without the SLS prefix. If you need to verify your customer’s sales tax numbers, please contact the Sales Tax Division’s WRAP ACD Group at [wrap@revenue.alabama.gov](mailto:wrap@revenue.alabama.gov) or at 334-353-0440 for assistance. Note: **Failure to provide a correct sales tax number will prevent your report from processing correctly and result in having to reload the report with proper number(s).**

You may contact the Tobacco Tax Section with questions at 334-242-9627, P. O. Box 327555, Montgomery, AL 36132-7555 or [Tobacco.Account@revenue.alabama.gov](mailto:Tobacco.Account@revenue.alabama.gov).