



ALABAMA DEPARTMENT OF REVENUE
 BUSINESS & LICENSE TAX DIVISION
 TOBACCO TAX SECTION

P.O. Box 327555 • Montgomery, AL 36132-7555 • (334) 242-9627 • Fax (334) 353-1011
 www.revenue.alabama.gov

For Office Use Only
 OVER: _____
 SHORT: _____
 CHECKED BY: _____

Wholesaler's Monthly Report of State-Administered County Cigarette Products

For the Month of _____, _____

NAME	FEIN/SSN □□□□□□□□		
ADDRESS	PERMIT/REGISTRATION NUMBER □□□□□□□□		
CITY	STATE	ZIP	TELEPHONE NUMBER (□□□) □□□ - □□□□

This report must be filed with the Alabama Department of Revenue by the **20th** of each month to report activity during the preceding calendar month in the below counties. **A \$50 penalty will apply if the report is not filed timely.** The report must be made in duplicate and is due regardless of activity. Mail the original report to the above address and retain a copy along with detailed documentation in your files subject to audit and inspection by the Department of Revenue.

CIGARETTE TRANSACTIONS								CIGARETTE REVENUE STAMPS						
COUNTY CODE	COUNTY	1 TAX VALUE OF STAMPED CIGARETTE INVENTORY AT BEGINNING OF MONTH	2 TAX VALUE OF STAMPED CIGARETTE INVENTORY AT END OF MONTH	3 NET CHANGE IN INVENTORY FOR THE MONTH (COLUMN 2 MINUS COLUMN 1)	4 STAMPED PRODUCTS SOLD DURING THE MONTH	5 STAMPED PRODUCTS RETURNED TO INVENTORY DURING THE MONTH	6 STAMPED PRODUCTS RETURNED TO MANUFACTURER DURING THE MONTH	7 TAX VALUE OF CIGARETTES STAMPED DURING THE MONTH (3 + 4 - 5 + 6)	8 INVENTORY OF UNAFFIXED STAMPS AT BEGINNING OF MONTH (FACE VALUE)	9 STAMPS PURCHASED DURING THE MONTH (FACE VALUE)	10 TOTAL STAMPS AVAILABLE (ADD COLUMNS 8 AND 9)	11 INVENTORY OF UNAFFIXED STAMPS AT END OF MONTH (FACE VALUE)	12 STAMPS AFFIXED DURING THE MONTH (COLUMN 10 MINUS COLUMN 11)	13 OVER STAMPED / (UNDER STAMPED) FOR THE MONTH (COLUMN 12 MINUS COLUMN 7)
06010	BARBOUR													
11003	CALHOUN													
12025	CHAMBERS													
13009	CHEROKEE													
24005	CRENSHAW													
32005	FAYETTE													
33005	FRANKLIN													
34005	GENEVA													
44005	LIMESTONE													
49004	MARION													
50002	MARSHALL													
56025	RANDOLPH													
57005	RUSSELL													
59068	ST. CLAIR													
61005	TALLADEGA													

NOTE: THE TERM "STAMPED CIGARETTES" AS SHOWN ON THIS FORM INDICATE CIGARETTES WITH APPROPRIATE COUNTY STAMPS ATTACHED.

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65011	WASHINGTON													

NOTE: THE TERM "STAMPED CIGARETTES" AS SHOWN ON THIS FORM INDICATE CIGARETTES WITH APPROPRIATE COUNTY STAMPS ATTACHED.

Under penalties of perjury, I hereby certify that this report and the statements contained herein are true and correct.

Signature (Owner or Member of Firm)

Title

Date

INSTRUCTIONS

CIGARETTE TRANSACTIONS

Column 1 – Enter the tax value of stamped cigarettes on hand at the BEGINNING of the month.

Column 2 – Enter the tax value of stamped cigarettes on hand at the END of the month.

Column 3 – Net change in stamped products inventory for the month (column 2 – column 1). If the result is negative, show using parentheses ().

Column 4 – Enter tax value of stamped products sold during the month.

Column 5 – Enter tax value of stamped products returned from the county and restocked or placed back into inventory during the month.

Column 6 – Enter tax value of stamped products returned to the manufacturer during the month. **NOTE: To obtain a refund you must submit the following: a refund worksheet, manufacturer's affidavit, credit memo and petition for refund.**

Column 7 – Enter the tax value of cigarettes stamped during the month (column 3 + column 4 – column 5 + column 6).

CIGARETTE REVENUE STAMPS

Column 8 – Enter the face value of unaffixed stamps at the BEGINNING of the month.

Column 9 – Enter the face value of stamps purchased during the month from the Alabama Department of Revenue.

Column 10 – Add columns 8 and 9 and enter the total.

Column 11 – Enter the face value of unaffixed stamps at the END of the month.

Column 12 – Stamps affixed during the month (column 10 – column 11).

Column 13 – Over stamped/(under stamped) for the month (column 12 – column 7). If the result is negative, show using parentheses ().

TIME LIMITATION FOR FILING PETITION FOR REFUND

According to Section 40-2A-7-(c)(2)(a), **Code of Alabama 1975**, the statute of limitations for filing a petition for refund is two years from the date of payment of the tax, or three years from the date the return was filed, whichever is later.