

59068 ST. CLAIR 61005 TALLADEGA

# ALABAMA DEPARTMENT OF REVENUE BUSINESS & LICENSE TAX DIVISION

# TOBACCO TAX SECTION

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TOB: T-WHSLE-CO	8/25
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	1				
														]		
ADDRESS	3										PERMIT/F	REGISTRATION NUME	BER	-		
CITY						STATE			ZIP		TELEPHO	ONE NUMBER				
												(				
This rep	ort must be file	ed with the Alal	bama Departm	ent of Revenue	e by the 20th o	of each month	to report activit	y during the pre	ceding calend	ar month in the	below countie	s. <b>A \$50 pena</b>	Ity will apply i	f the report is		
not file	d timely. The re	eport must be	made in duplic	ate and is due	regardless of a	activity. Mail the	e original repor	t to the above a	ddress and ret	ain a copy alor	ng with detailed	d documentatio	n in your files	subject to audit		
	pection by the	•			· ·	,				. ,	· ·		,	•		
CIGARETTE TRANSACTIONS									CIGARETTE REVENUE STAMPS							
		1	2	3	4	5	6	7	8	9	10	11	12	13		
COUNTY	COUNTY	TAX VALUE OF STAMPED CIGARETTE INVENTORY AT BEGINNING OF MONTH	TAX VALUE OF STAMPED CIGARETTE INVENTORY AT END OF MONTH	NET CHANGE IN INVENTORY FOR THE MONTH (COLUMN 2 MINUS COLUMN 1)	STAMPED PRODUCTS SOLD DURING THE MONTH	STAMPED PRODUCTS RETURNED TO INVENTORY DURING THE MONTH	STAMPED PRODUCTS RETURNED TO MANUFACTURER DURING THE MONTH	TAX VALUE OF CIGARETTES STAMPED DURING THE MONTH (3 + 4 - 5 + 6)	INVENTORY OF UNAFFIXED STAMPS AT BEGINNING OF MONTH (FACE VALUE)	STAMPS PURCHASED DURING THE MONTH (FACE VALUE)	TOTAL STAMPS AVAILABLE (ADD COLUMNS 8 AND 9)	INVENTORY OF UNAFFIXED STAMPS AT END OF MONTH (FACE VALUE)	STAMPS AFFIXED DURING THE MONTH (COLUMN 10 MINUS COLUMN 11)	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															
41002	LAUDERDALE															
44005	LIMESTONE															
49004	MARION															
50002	MARSHALL															
56025	RANDOLPH															
57005	RUSSELL															

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

CIGARETTE TRANSACTIONS							CIGARETTE REVENUE STAMPS							
COUNTY	COUNTY	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)
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.