



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)
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).

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.

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 ( ).