

ALABAMA DEPARTMENT OF REVENUE Monthly County Tobacco Tax Return

DEPARTMENTAL USE ONLY
Date Proc'd
Amt Paid
Checked By

www.revenue.alabama.gov

1	AT ST										
TOB: 1	TCO-A (8/25)	FOR THE MONTH O	OF_	(MONTH OF A	CTIVIT	y) (YEAR)		FEIN		OR	
COMPAI	NY NAME							SOCIA	AL SECURITY NUMBER	<u> </u>	
ADDRES	SS							PERM	IIT / REGISTRATION N	JMBER	
CITY				STATE		ZIP		TELE!	PHONE		
1. TO 2. TO 3. TO	BACCÓ PRODUC BACCO PRODUC BACCO PRODUC	e reported on this retuing STHER THAN CIGATES OTHER THAN CIGATES (OTP) RECEIVED DEDUCTS (OTP) DISTRI	ARE ARE DURI	TTES (OTP) ACTUAL TTES (OTP) RECEIVE NG THE MONTH BY (ED TO CONSUMERS	LY S ED/S CON IN S	OLD DURING THE MONTH OLD DURING THE MONTH SUMERS TATE-ADMINISTERED CO	BY P BY R UNTIE	ERMIT EGIST	TED WHOLESAL ERED RETAILERS	ERS S I BY MANUFACTURERS	
		CIGARETTES ¹ (To be completed ONLY when cou	ıntı								
CODE	COUNTY	cigarette stamps are not available for sale by ADOR)		OTHER TOBACCO PRO	חר	AMOUNT DUE		CODE	COUNTY	DEPARTMENT USE ONLY	
06	BARBOUR - 1	ioi odio 27 rizoriy	\dashv	OTILA TODACCO PAC	<i>J</i> D.	AMOUNT DOL		06	BARBOUR - 1	DEPARTMENT 03E ONLY	
06	BARBOUR - 2		\dashv					06	BARBOUR - 2		
11	CALHOUN							11	CALHOUN		
12	CHAMBERS							12	CHAMBERS		
13	CHEROKEE							13	CHEROKEE		
24	CRENSHAW							24	CRENSHAW		
32	FAYETTE							32	FAYETTE		
33	FRANKLIN							33	FRANKLIN		
34	GENEVA							34	GENEVA		
41	LAUDERDALE							41	LAUDERDALE		
44	LIMESTONE							44	LIMESTONE		
49	MARION							49	MARION		
50	MARSHALL							50	MARSHALL		
56	RANDOLPH							56	RANDOLPH		
57	RUSSELL							57	RUSSELL		
59	ST. CLAIR							59	ST. CLAIR		
61	TALLADEGA							61	TALLADEGA		
65	WASHINGTON - 1							65	WASHINGTON - 1		
65	WASHINGTON - 2							65	WASHINGTON - 2		
65	WASHINGTON - 3							65	WASHINGTON - 3		
		\$		\$		\$					
	TOTALS	TAX)UE			\$					
* PENALTY (10% or \$50)					\$		Check here if amount remitted through Electronic Funds Transfer (EFT)				
** PENALTY (10% of Tax Due)					\$						
***INTEREST					\$	Ш					
TOTAL AMOUNT DUE						\$					
								Ma	ail To:		

Alabama Department of Revenue Business & License Tax Division Tobacco Tax Section P.O. Box 327556 Montgomery, AL 36132-7556 Telephone number (334) 242-9627

Under penalties of perjury, I hereby certify this return to be true and accurate.

Signature: _____

Title:

Tax Rates By County

COUNTY BASIS	CIGARETTES PACK (Used by consumers and manufacturers Only)	CHEWING TOBACCO PACK	SNUFF CAN	SMOKING TOBACCO PACK	CIGARS EACH CIGAR	LITTLE CIGARS AS INDICATED	ROLLING PAPERS PACK
BARBOUR - 1	\$0.05	\$0.03	\$0.03	\$0.02	\$0.02	\$0.05/pk	\$0.15
BARBOUR - 2	0.05	0.05	0.05	0.05	0.05	0.05/pk	0.05
CALHOUN	0.03	0.03	0.03	0.03			
CHAMBERS	0.25	0.25	0.25	0.25	0.12	0.12/pk	0.25
CHEROKEE	0.09	0.09	0.09	0.09	0.03	0.03 ea	0.15
CRENSHAW	0.05	0.05	0.03	0.02	0.02	0.05/pk	0.15
FAYETTE	0.05	0.05	0.05	0.05	0.05	0.05/pk	0.15
FRANKLIN	0.05	0.04	0.04	0.04	0.05	0.05/pk	0.15
GENEVA	0.05	0.03	0.03	0.02	0.02	0.05/pk	
LAUDERDALE	0.02				0.01		
LIMESTONE	0.05	0.03	0.03	0.02	0.02	0.05/pk	
MARION	0.04	0.04	0.04	0.04	0.04	0.04/pk	0.15
MARSHALL	0.02	0.02	0.02	0.02	0.02	0.02/pk	
RANDOLPH	0.25	0.25	0.25	0.25	0.12	0.12/pk	0.25
RUSSELL	0.05	0.05	0.05	0.03	0.03	0.05/pk	0.15
TALLADEGA	0.05	0.03	0.03	0.02	0.02	0.05/pk	0.15
WASHINGTON - 1	0.01						
WASHINGTON - 2	0.05	0.06	0.05	0.10	0.03	0.05/pk	0.15
WASHINGTON - 3	0.05	0.05	0.05	0.05	0.05	0.05 ea	0.05

(Eac CIGARETTES				CHEWING OBACCO De Or Fractional Part Thereof)	FILTERED CIGARS	CIGARS	LITTLE CIGARS		
ST. CLAIR	\$0.0675 per pk of 20	\$0.084375 per pk of 25	\$	\$0.0015	\$0.0015 per cigar	\$0.00405 per cigar	\$0.004 per each 10		
	SNUFF				SMOKING TOBACCO				
5/8 ounces or less				\$0.001	1-1/8 ounce	ounces or less			
Over 5/8 ounces,	, not exceeding 1-5/8 our	\$0.002	Over 1-1/8 ounces, not exceeding 2 ounces \$0.0						
Over 1-5/8 ounce	es, not exceeding 2-1/2 o		\$0.004	Over 2 ounces, not exceeding 3 ounces \$0.0					
Over 2-1/2 ounce	es, not exceeding 5 ounce	es, gullets)	\$0.006	Over 3 ounces, not exceeding 4 ounces \$6			\$0.021		
Over 3 ounces, n	ot exceeding 5 ounces (g	ottles)	\$0.007	\$0.006 additional tax for each ounce or					
\$0.012 additio	not exceeding 6 ounces on the reof over 6 ounces	\$0.008	fractional	part thereof ove	r 4 ounces				

¹Cigarettes – As of February 1, 2006, all wholesalers and distributors are required to affix county stamps to cigarettes sold in state-administered counties. Effective June 29, 2010, the PACT Act requires a delivery seller (i.e., seller of cigarettes or smokeless tobacco to a consumer in Alabama if the consumer submits the order via telephone or other method of voice transmission, mail orders, Internet, or other online service where the seller is not in the buyer's physical presence) to affix the appropriate State and locality tax stamp or other tax payment indicia to packs of cigarettes as required by law. Stamps must be affixed prior to distribution to the consumer.

NOTE: All cigarettes in a retail location must have the state and appropriate state-administered county stamps affixed to the product. Otherwise, the product(s) shall be subject to confiscation.

Barbour County Notes:

On line Barbour – 1 enter \$.05 per pack of cigarettes; OTP should be computed as indicated on the Tax Rate Schedule.

On line Barbour – 2 enter \$.05 per pack of cigarettes; OTP should be computed as indicated on the Tax Rate Schedule.

St. Clair County Notes:

St. Clair County taxes are 10% of the current state rate. Cigarette rates are per package and Other Tobacco Products (OTP) are based on weight per cigar.

Washington County Notes:

On line Washington – 1 enter \$0.01 per pack of cigarettes; no Other Tobacco Products (OTP) is due for line 1.

On line Washington – 2 enter \$0.05 per pack of cigarettes; OTP should be computed as indicated on the Tax Rate Schedule.

On line Washington – 3 enter \$0.05 per pack of cigarettes; OTP should be computed as indicated on the Tax Rate Schedule.

The return and/or payment are due by the 20th of the month following the month of activity for permitted and registered distributors, and the 10th of the month following the month of activity for consumers. Please contact the Department for applicable penalty and interest if the return is filed late. **Even if there is no activity during the month, a return must be filed and marked "No Activity"**. Separate checks must be remitted for county and state payments. Tax payments equaling \$750 or more in a given month must be remitted via My Alabama Taxes (MAT).