

# Medical Cannabis Privilege Tax Payment Voucher

**WHO MUST FILE:** Taxpayers making a payment of less than \$750 for taxes due on a Form MPT or MPT-IN return must complete and file Form MPT-V. **Form MPT-V is not required if payment is made electronically.**

**WHEN TO FILE:** The Medical Cannabis Privilege Tax Return shall be filed no later than the corresponding federal income tax return as required under federal law.

**WHERE TO FILE:**

Alabama Department of Revenue  
Business Privilege Tax Section  
PO Box 327320  
Montgomery, AL 36132-7320

Full payment of any amount due for a taxable year is due by the original due date of the return (without consideration of any filing extensions in place).

**LINE INSTRUCTIONS FOR PREPARING FORM MPT-V**

**CALENDAR YEAR INDICATOR:** Check this box if the taxpayer has a December 31st tax year end.

**FISCAL YEAR INDICATOR:** Check this box if the taxpayer has a tax year end date other than a calendar year end and enter the determination period end date in the spaces provided.

**MPT INITIAL RETURN INDICATOR:** Check this box if the taxpayer is making a payment for Form MPT-IN (initial return).

**FEIN:** Enter the entity's Federal Employer Identification Number (FEIN).

**MPT ACCOUNT NUMBER:** Enter the taxpayer's MPT (Medical Cannabis Privilege Tax) account number only if the taxpayer does not have a FEIN (Federal Employer Identification Number).

**AMOUNT PAID:** Enter the amount of the payment submitted with this voucher.

**NAME/ADDRESS SECTION:** Enter the legal name of the taxpayer and a complete mailing address for the taxpayer.

**FORM TYPE:** Enter an "X" in the appropriate box to identify the form for which the payment is being made. Please note Form MPT-V must be used when making automatic extension payments, unless the payments are made electronically.

**ELECTRONIC PAYMENT:** Section 41-1-20 requires electronic payments for all single business tax payments of \$750 or more. Substantial penalties will be assessed for noncompliance.

Taxpayers making e-payments must have a Sign On ID and Access Code to sign up for My Alabama Taxes (MAT).

Visit [www.revenue.alabama.gov](http://www.revenue.alabama.gov) for additional information.

**NOTE: Refer to our website at [www.revenue.alabama.gov](http://www.revenue.alabama.gov) for tax payment and form preparation requirements.**

DETACH ALONG THIS LINE AND MAIL VOUCHER WITH YOUR FULL PAYMENT

**MPT-V 2026**

TAXABLE/FORM YEAR \_\_\_\_\_

VENDOR CODE \_\_\_\_\_

- Calendar Year (Taxable Year 2026 – determination period ending 12/31/2025)
- Fiscal Year (Taxable Year 2026 – determination period ending \_\_\_\_ / \_\_\_\_ /2026)
- MPT Initial Return (License date \_\_\_\_ / \_\_\_\_ /2026)

FEIN: \_\_\_\_\_ MPT ACCOUNT NUMBER (IF NO FEIN ASSIGNED): \_\_\_\_\_

AMOUNT PAID: \$ \_\_\_\_\_ *Full payment is due by the original due date of the return.*

LEGAL NAME OF BUSINESS ENTITY \_\_\_\_\_

MAILING ADDRESS \_\_\_\_\_

CITY \_\_\_\_\_ STATE \_\_\_\_\_ ZIP \_\_\_\_\_

Alabama Department of Revenue

Medical Cannabis Privilege Tax Payment Voucher

**Tax Type:** MPT

**Form Type:**  MPT  MPT-IN  
 Extension Payment