

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 for additional information.

NOTE: Refer to our website at www.revenue.alabama.gov for tax payment and form preparation requirements.

DETACH ALONG THIS LINE AND MAIL VOUCHER WITH YOUR FULL PAYMENT

MPT-V 2025

TAXABLE/FORM YEAR _____

VENDOR CODE _____

- Calendar Year (Taxable Year 2025 – determination period ending 12/31/2024)
- Fiscal Year (Taxable Year 2025 – determination period ending ____ / ____ /2025)
- MPT Initial Return (License date ____ / ____ /2025)

FEIN: _____

MPT ACCOUNT NUMBER (IF NO FEIN ASSIGNED): _____

AMOUNT PAID: \$ _____

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

Full payment is due by the original due date of the return.