



ALABAMA DEPARTMENT OF REVENUE
SALES, USE & BUSINESS TAX DIVISION

TOBACCO TAX SECTION
P.O. Box 327555 • Montgomery, AL 36132-7555 • (334) 242-9627
www.revenue.alabama.gov

TOB: T-WHSLE 12/10

Over _____
Short _____
Checked By _____

Monthly Report by Resident Wholesale Dealers in Cigarette Products

For the Month of _____, _____

NAME	FEIN OR SOCIAL SECURITY NUMBER □ □ □ □ □ □ □ □ □ □
ADDRESS	PERMIT NUMBER □ □ □ □ □ □ □ □ □ □
CITY STATE ZIP	TELEPHONE NUMBER (□ □ □) □ □ □ □ - □ □ □ □

This report must be filed with the Alabama Department of Revenue between the first and twentieth of each month for all cigarette products and Alabama state stamps handled during the preceding month.

Reports must be made in duplicate. Original must be mailed to the above address and the copy, along with detailed documentation, retained in your files subject to audit and inspection by the Alabama Department of Revenue.

PART I – CIGARETTES

	(a) NUMBER OF CIGARETTES	(b) TAX VALUE (Col. a x \$0.02125)
1. Beginning inventory of unstamped cigarettes		
2. Cigarettes purchased during month (Complete Part II)		
3. TOTAL CIGARETTES TO ACCOUNT FOR (add lines 1 and 2)		
Less:		
4. Unstamped sales to Alabama National Guard Units (Complete Part III)		
5. Unstamped sales to U.S. Government (Complete Part IV)		
6. Unstamped sales to Federally Recognized Indian Reservations (Complete Part V)		
7. Unstamped sales into other states (attach Schedule C)		
8. Other states' stamped cigarettes returned to the manufacturer		
9. Ending inventory of unstamped cigarettes (Include unstamped cigarettes and other states' stamped cigarettes including those held for shipment back to the manufacturer.)		
10. TOTAL (add lines 4 through 9)		
11. TOTAL CIGARETTES STAMPED (line 3 less line 10) Complete Schedule D (form TOB: SCH D)		
12. STATE CIGARETTE STAMP PURCHASES:	INVOICE DATE	INVOICE NUMBER
13. TOTAL STATE CIGARETTE STAMP PURCHASES		
14. Beginning inventory of state cigarette stamps		
15. TOTAL STATE CIGARETTE STAMPS AVAILABLE (add lines 13 and 14)		
16. Ending inventory of state cigarette stamps		
17. State cigarette stamps used (line 15 less line 16)		
18. DIFFERENCE (line 11 column (b) less line 17)		

Under penalties of perjury, I hereby certify that this report and the statements contained herein are true and correct.

SIGNATURE _____ TITLE _____ DATE _____

NONTAXABLE SALES AS PROVIDED BY LAW

PART III – Sales To National Guard Units

INVOICE DATE	EXEMPTION CERTIFICATE NUMBER	INVOICE NUMBER	TO WHOM SOLD (NAME AND ADDRESS)	CIGARETTES ONLY	
				(a) NUMBER OF CIGARETTES	(b) TAX VALUE (Col. a x \$0.02125)
TOTALS (Enter here and also on Part I, line 4)					

PART IV – Sales To U.S. Government (Include Military Bases and Federal Prisons)

INVOICE DATE	INVOICE NUMBER	TO WHOM SOLD (NAME AND ADDRESS)	CIGARETTES ONLY	
			(a) NUMBER OF CIGARETTES	(b) TAX VALUE (Col. a x \$0.02125)
TOTALS (Enter here and also on Part I, line 5)				

PART V – Sales To Federally Recognized Indian Reservations

INVOICE DATE	INVOICE NUMBER	TO WHOM SOLD (NAME AND ADDRESS)	CIGARETTES ONLY	
			(a) NUMBER OF CIGARETTES	(b) TAX VALUE (Col. a x \$0.02125)
TOTALS (Enter here and also on Part I, line 6)				

Copy and attach additional sheets if needed. A computer printout with the **EXACT** headings and this format is acceptable; however, totals must be entered on this page. We can no longer accept return information, including schedules, not in the **EXACT** format as this form.

Instructions For Filing Resident Wholesaler's Monthly Report

- Line 1** – Enter actual beginning inventory of unstamped cigarettes in column. Multiply column (a) by \$0.02125. Enter results in column (b).
- Line 2** – Complete Part II showing the invoice date, invoice number, manufacturer/distributor number, name and address from whom products were purchased or received, number of cigarettes and tax value of cigarettes. The manufacturer/distributor number *must* be shown. This number is assigned to the manufacturer/distributor by the Department of Revenue. If a company's name and number is not listed on our website at <http://www.revenue.alabama.gov/tobaccotax/MfgDistList.pdf>, contact the Tobacco Tax Section at 334/242-9627. Enter the total NUMBER OF CIGARETTES and total TAX VALUE from Part II on line 2 columns (a) and (b) of Part I.
- Line 3** – Add lines 1 and 2 for both columns (a) and (b).
- Line 4** – Enter total cigarettes sold to National Guard Units in column (a) (see Part III). Multiply column (a) by \$0.02125. Enter results in column (b).
- Line 5** – Enter total cigarettes sold to the U.S. Government in column (a) (see Part IV). Multiply column (a) by \$0.02125. Enter results in column (b).
- Line 6** – Enter total cigarettes sold to Federally Recognized Indian Reservations in column (a) (see Part V). Multiply column (a) by \$0.02125. Enter results in column (b).
- Line 7** – Enter the grand total of cigarettes sold in other states in column (a) (see Schedule C). Multiply results by \$0.02125. Enter results in column (b).
- Line 8** – Enter in column (a) cigarettes returned to the manufacturer bearing another state's stamp. (NOTE: Do not include cigarettes to be returned to the manufacturer bearing an Alabama stamp.) Multiply column (a) by \$0.02125. Enter the results in column (b).
- Line 9** – Enter actual ending inventory of Alabama unstamped cigarettes at end of month in column (a). Multiply column (a) by \$0.02125. Enter results in column (b).
- Line 10** – Add lines 4 through 9. Indicate total cigarettes in column (a). Multiply column (a) by \$0.02125. Enter results in column (b).
- Line 11** – Subtract line 10 from line 3 for both columns (a) and (b). Schedule D must be completed to show Alabama taxed cigarettes and/or roll-your-own tobacco produced by a manufacturer *not participating* in the tobacco Master Settlement Agreement.
- Line 12** – Indicate purchases of state stamps from the Alabama Department of Revenue by showing invoice date, invoice number and stamp value.
- Line 13** – Enter value of state cigarette stamps purchased during the month.
- Line 14** – Enter the value of state cigarette stamps on hand at beginning of month.
- Line 15** – Enter the results of adding lines 13 and 14.
- Line 16** – Enter the actual value of state cigarette stamps on hand at end of month.
- Line 17** – Enter the results of subtracting line 16 from line 15.
- Line 18** – Enter the results of subtracting line 11 column (b) from line 17.

Please ensure that all Parts of the form are attached in the correct order.

DO NOT attach different tobacco tax reports to this report.