



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: WHSLE-NR 12/09

Over _____
Short _____
Checked By _____

Monthly Report by Nonresident Wholesale Dealers in Cigarette Products

For the Month of _____ (MONTH), _____ (YEAR)

NAME, ADDRESS, CITY, STATE, ZIP, FEIN OR SOCIAL SECURITY NUMBER, PERMIT NUMBER, TELEPHONE NUMBER

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

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

SEE BACK FOR INSTRUCTIONS

PART I - TOBACCO TRANSACTIONS - CALCULATION OF PRODUCTS STAMPED DURING MONTH

Table with 3 columns: Description, (a) NUMBER OF CIGARETTES, (b) TAX VALUE (Col. a x \$0.02125). Includes lines 1-7 for calculations of stamped products.

PART II - TOBACCO REVENUE STAMPS - CALCULATION OF STAMPS AFFIXED

Table with 6 columns: Description, QUANTITY @ \$0.425, TAX VALUE @ \$0.425, QUANTITY @ \$0.53125, TAX VALUE @ \$0.53125, TOTAL TAX VALUE. Includes lines 8-13 for stamp calculations.

PART III - TAX EXEMPT SALES

Table with 2 columns: Description, Tax Value. Includes lines 14-17 for tax exempt sales.

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

SCHEDULE B – Stamps Purchased During Month From Alabama Department of Revenue

	INVOICE DATE	INVOICE NUMBER	STAMP VALUE
Stamps Purchased During Month:			
TOTAL VALUE (Enter here and transfer to Part II, line 9)			

SCHEDULE C – Sales to National Guard Units Located in Alabama

INVOICE DATE	EXEMPTION CERTIFICATE NUMBER	INVOICE NUMBER	TO WHOM SOLD (NAME AND ADDRESS)	NUMBER OF CIGARETTES
TOTAL (Enter here and transfer to Part III, line 14)				

SCHEDULE D – Sales to U.S. Government Located in Alabama (Military Bases and Federal Prisons)

INVOICE DATE	INVOICE NUMBER	TO WHOM SOLD (NAME AND ADDRESS)	NUMBER OF CIGARETTES
TOTAL (Enter here and transfer to Part III, line 15)			

SCHEDULE E – Sales to Federally Recognized Indian Reservations Located in Alabama

INVOICE DATE	INVOICE NUMBER	TO WHOM SOLD (NAME AND ADDRESS)	NUMBER OF CIGARETTES
TOTAL (Enter here and transfer to Part III, line 16)			

If additional space is needed, attach additional sheets with *identical headings*. A computer printout with *identical headings* is acceptable; however, totals should be entered on this page.

Instructions For Filing Nonresident Wholesaler's Monthly Report

PART I – TOBACCO TRANSACTIONS

- Line 1** – Enter the number of cigarettes sold into Alabama requiring an Alabama tax stamp during the month. This should be the gross sales figure less any credits or returns to the wholesaler.
- Line 2** – Enter the number of cigarettes returned to the manufacturer during the month displaying an Alabama tax stamp.
- Line 3** – Enter the total of lines 1 and 2.
- Line 4** – Enter the number of Alabama stamped cigarettes on hand at the END of the month. (This will include saleable product plus product being held for return to the manufacturer.)
- Line 5** – Enter the number of Alabama stamped cigarettes on hand at the BEGINNING of the month. (This will include saleable product plus product being held for return to the manufacturer.)
- Line 6** – Enter the Net Change in Inventory for the month (line 4 minus line 5).
- Line 7** – Enter the total number of cigarettes requiring an Alabama stamp during the month (line 3 plus line 6). 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.

PART II – TOBACCO REVENUE STAMPS

- Line 8** – Enter the quantity of non-affixed Alabama stamps in your possession at the beginning of the month. Multiply the quantity of stamps by the appropriate stamp value (\$0.425 or \$0.53125). Place the results in the appropriate TAX VALUE column. Add tax values together and place the results in the TOTAL TAX VALUE column.
- Line 9** – Enter the quantity of Alabama state stamps purchased from the Alabama Department of Revenue during the month covered by the report. Multiply the quantity of stamps by the appropriate stamp value (\$0.425 or \$0.53125). Place the results in the appropriate TAX VALUE column. Add tax values together and place the results in the TOTAL TAX VALUE column.
- Line 10** – Enter the total of lines 8 and 9.
- Line 11** – Enter the quantity of non-affixed Alabama stamps in your possession at the end of the month. Multiply the quantity of stamps by the appropriate stamp value (\$0.425 or \$0.53125). Place the results in the appropriate TAX VALUE column. Add tax values together and place the results in the TOTAL TAX VALUE column.
- Line 12** – Enter the total number of Alabama stamps affixed during the month (line 10 minus line 11).
- Line 13** – Enter the amount (Overstamped) or Understamped (line 7 minus line 12).

PART III – TAX EXEMPT SALES

- Line 14** – Complete Schedule C for all cigarette transactions by entering the invoice date, exemption certificate number, invoice number, to whom sold, and number of cigarettes sold during the month to Alabama National Guard Units. Add all items in the Number of Cigarettes column and enter on the total line and Part III, line 16 on the face of the return.
- Line 15** – Complete Schedule for all cigarette transactions by entering the invoice date, invoice number, to whom sold, and number of cigarettes sold during the month to the U.S. Government (located in Alabama). Add all items in the Number of Cigarettes column and enter on the total line and Part III, line 16 on the face of the return.
- Line 16** – Complete Schedule for all cigarette transactions by entering the invoice date, invoice number, to whom sold, and number of cigarettes sold during the month to Federally Recognized Indian Reservations (located in Alabama). Add all items in the Number of Cigarettes column and enter on the total line and Part III, line 16 on the face of the return.