



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

Tobacco/Playing Cards Use Tax Return

FOR THE MONTH OF _____, _____
 (MONTH OF ACTIVITY) (YEAR)

DEPARTMENTAL USE ONLY

Bank Deposit Date

Amount Paid

Checked By

COMPANY NAME

FEIN / SSN

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ADDRESS

PERMIT / REGISTRATION NUMBER

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CITY

STATE

ZIP

TELEPHONE NUMBER

(			)					-					
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See Instructions and Schedule of Taxes on Reverse Side to Compute Tax.

1 NAME AND ADDRESS FROM WHOM RECEIVED	2 DATE RECEIVED	CIGARETTES ONLY TAX RATE .02125 / STICK		OTP ONLY (CIGARS, LITTLE CIGARS, SMOKING TOBACCO, SNUFF, AND CHEWING TOBACCO. SEE INSTRUCTIONS.)					PLAYING CARDS ONLY TAX RATE .10 / DECK	
		3 NO. OF SINGLE STICKS	4 TAX DUE (COL. 3 X .02125)	5 TYPE OF PRODUCT	6 NO. OF ITEMS OR SIZE OF PKG.	7 RATE OF TAX	8 NO. OF PKGS.	9 TAX DUE	10 NO. OF DECKS	11 TAX DUE (COL. 10 X .10)
a. Total Tax										
b. Interest										
c. AMOUNT DUE EACH TAX		Cigarette Tax							P Card Tax	
d. TOTAL AMOUNT DUE EACH TAX										
e. Failure to timely file penalty (Greater of 10% of TOTAL TAX or \$50)										
f. Failure to timely pay penalty (10% of TOTAL TAX)										
g. GRAND TOTAL DUE										

Under penalties of perjury, I certify that, to the best of my knowledge, this return is true and accurate.

SIGNATURE

TITLE

DATE

The return along with the proper remittance is due by the 10th of the month following the preceding calendar month's receipts of untaxed tobacco products. Failure to file the return and remit the tax timely will result in penalties (**Code of Alabama 1975, §40-2A-11**) and interest (**Code of Alabama 1975, §40-1-44**) charges. Cash sent through the mail is sent at taxpayer's risk. Separate checks must be remitted for state and county payments. The original return and remittance must be mailed to the Alabama Department of Revenue at the address above.

INSTRUCTIONS

- Column 1:** Show name and address of company from whom products were received. Show each shipment received.
- Column 2:** Show the date product was received.
- Column 3:** Show the total number of single cigarette sticks received regardless of the pack size (20/pack, etc.). Tax is \$.02125 each stick.
- Column 4:** TAX DUE – Multiply column 3 by the tax rate of \$0.02125.
- Column 5:** For OTP (tobacco products other than cigarettes), show the TYPE OF PRODUCT received (cigars, little cigars, snuff, smoking tobacco or chewing tobacco).

NOTE: Separate lines must be shown for products with different tax rate categories. For example, if you receive snuff products at the 1¢ and 2¢ tax rates, a line must be completed for each category.

Column 6: Under "NO. OF ITEMS OR SIZE OF PKG.":

- If **cigars**, show number in package. For example, show 5 for a pack of 5 cigars, 50 for a box of 50 cigars, etc. (Tax is based on the retail price.)
- If **little cigars**, take the total number of little cigars. Divide this figure by 10. Round this figure up to the next whole number if it results in a fraction. Enter the results in column 6. (Tax is 4¢ for 10 or fractional part of 10.)
- If **smoking tobacco** or **snuff**, show the number of ounces in the package or container **per single unit**. (Tax is based on weight.)
- If **chewing tobacco**, show the **total weight** of the carton or case instead of the weight of the individual unit. (Show item's individual unit weight only if received as a unit.)
- If **playing cards**, leave this column blank.

Column 7: Show the appropriate "RATE OF TAX" according to the tax rate schedule shown below. (NOTE: For smoking tobacco and snuff, you must also show the tax rates based on ounces over 4 ozs. and 6 ozs. respectively. For example, if a smoking tobacco item weighs 6.5 ozs., the rate of tax is \$0.39 (21¢ for the 1st 4 ozs. and 6¢ each for the 2 full ozs. and the .5 fractional part of an oz.).

Column 8: Show the "NO. OF PKGS." received. (NOTE: If **chewing tobacco**, show the number of cartons/cases received. If **chewing tobacco** was not received as a carton or case, show the number of individual units.) If **little cigars**, do not show anything in this column.

Column 9: To calculate the "TAX DUE":

- If **little cigars**, multiply column 6 times column 7.
- If **cigars** or **chewing tobacco**, multiply column 6 times column 7 times column 8.
- If **smoking tobacco** or **snuff**, multiply column 7 times column 8.

Column 10: Show the number of playing cards decks received.

Column 11: To calculate the "TAX DUE", multiply column 10 by \$0.10.

Line a. Total Tax – Add the TAX DUE amounts in each of columns 4, 9 and 11.

Line b. Interest – If the tax is not paid timely, interest based on the Total Tax amount is due. Contact the Department for the amount.

Line c. AMOUNT DUE EACH TAX – Add lines a and b of columns 4, 9 and 11.

Line d. TOTAL AMOUNT DUE EACH TAX – Add line c of columns 4, 9 and 11.

Line e. Failure to timely file penalty – If the tax return is not timely filed, a penalty the greater of 10% of the Total Tax or \$50 is due.

Line f. Failure to timely pay penalty – If the tax is not timely paid, a penalty of 10% of the Total Tax is due.

Line g. GRAND TOTAL DUE – Add lines d thru f. This is the amount due on this return.

SCHEDULE OF TAXES ON TOBACCO PRODUCTS AND PLAYING CARDS

Cigarettes

Each single stick.....	Tax
Cheroots, Stogies, Cigars, etc.....	.02125¢

Retail Price	Tax on Box	
	Tax per M	Tax Per Cigar
3-1/3¢ each or less.....	\$ 3.00	\$ 0.15
Over 3-1/3¢ and not more than 5¢.....	\$ 6.00	\$ 0.30
Over 5¢ and not more than 8¢.....	\$ 9.00	\$ 0.45
Over 8¢ and not more than 10¢.....	\$15.00	\$ 0.75
Over 10¢ and not more than 20¢.....	\$30.00	\$ 1.50
Over 20¢.....	\$40.50	\$2.025

Little Cigars

Little cigars not weighing over three pounds per thousand: \$0.04 for each ten cigars or fractional part thereof.

Smoking Tobacco

Weight	Tax
1-1/8 ounces or less.....	4¢
Over 1-1/8 ounces, not exceeding 2 ounces.....	10¢
Over 2 ounces, not exceeding 3 ounces.....	16¢
Over 3 ounces, not exceeding 4 ounces.....	21¢
Six cents additional tax for each ounce or fractional part thereof over 4 ounces.	

Chewing Tobacco

Tax	
Each ounce or fractional part thereof	1-1/2¢

Snuff

Weight	Tax
5/8 ounces or less.....	1¢
Over 5/8 ounces, not exceeding 1-5/8 ounces.....	2¢
Over 1-5/8 ounces, not exceeding 2-1/2 ounces.....	4¢
Over 2-1/2 ounces, not exceeding 5 ounces (cans, packages, gullels).....	6¢
Over 3 ounces, not exceeding 5 ounces (glass, tumblers, bottles).....	7¢
Over 5 ounces, not exceeding 6 ounces.....	8¢
Twelve cents additional tax for each ounce or fractional part thereof over 6 ounces.	

Playing Cards

Tax	
Each deck.....	10¢