Municipality of Anchorage

Cigarette and Tobacco Products Tax Return

2013

Calendar Year

IMPORTANT NOTICE
Send To: Municipality of Anchorage Treasury Division Tobacco Tax P.O. Box 196650 Anchorage, AK 99519-6650

SEE INSTRUCTIONS ON PAGE 2

This return must be filed and the tax paid on or before the last day of the month following the month during which the cigarettes and other tobacco products were manufactured, imported or acquired. Supporting schedules and copies of supporting invoices must accompany this return.

Name of Tobacco Licensee:	Return for the Month of:	Year:	License Number:
Is this an amended return? (circle one) Yes No	Phone Number of Preparer:	E-mail of Preparer:	

1.	Totals carried forward from Supporting Schedules:			
	a. Number of cigarettes manufactured or imported during the month	1a		
	b. Less deductions for sales to Exemption Cardholders (See Instructions)	1b		
	c. Less other deductions (See Instructions)	1c		
2.	Total number of taxable cigarettes (line 1a less lines 1b and 1c)	2		
3.	Tax @ 115.3 mills per cigarette (Multiply line 2 by 0.1153)		3	
4.	Totals carried forward from Supporting Schedules:			
	a. Wholesale price of tobacco products manufactured or imported during the month	4a		
	b. Less deductions for sales to Exemption Cardholders (See Instructions)	4b		
	c. Less other deductions (See Instructions)	4c		
5.	Total wholesale price of taxable tobacco products (line 4a less lines 4b and 4c)	5		
6.	Tax @ 55% (Multiply line 5 by .55)		6	
7.	Total cigarette and tobacco products tax (Add lines 3 and 6)		7	
8.	Prior month adjustment (Attach explanation)		8	
9.	Total cigarette and tobacco products tax due (Total of lines 7 and 8)		9	
10.	Penalty - Failure to File Timely (6% or 15% of line 9. See Instructions)		10	
11.	Penalty - Failure to Pay Timely (6% or 15% of line 9. See Instructions)		11	
12.	Interest - Pursuant to AMC 12.40.160, interest at the rate of 12% per annum shall accrue on the unremitted balance of taxes due from the operator. To calculate interest due, multiply the amount on Line 9 by .00033 for each calendar day the tax is delinquent.		12	
13.	Total AMOUNT DUE WITH RETURN (Add lines 9 through 12) **Make remittance payable to MOA**		13	

OTHER INFORMATION REQUIRED BY THE DEPARTMENT:

	Number of cigarettes acquired within the Municipality with tax previously paid to MOA.
$.	Wholesale cost of other tobacco products acquired within the Municipality with tax previously paid to MOA.

I certify under penalty of perjury that this return, including all accompanying schedules and invoices, has been examined by me and to the best of my knowledge and belief is a true, correct and complete return of all cigarettes and other tobacco products manufactured, imported or acquired in the Municipality during the month specified above.

Signature of **Taxpayer** or **Officer** of Corporation:	Printed Name:	Title:	Date:
Signature of **Preparer**:	Printed Name:	Title:	Date:

NOTE: **This return must be filed by each licensee even if no cigarettes or other tobacco products were manufactured, imported or acquired during the month covered.**

USE OF FORMS NOT PROVIDED BY THE DEPARTMENT IS PROHIBITED

GENERAL INSTRUCTIONS

A. A separate monthly return must be filed by a licensee even though no cigarettes or other tobacco products were manufactured, imported or acquired during the month covered.

B. The return must state the number of cigarettes and wholesale price of other tobacco products manufactured, imported or acquired during the month.

C. A separate Supporting Schedule must be completed for each type of transaction involving cigarettes and other tobacco products, i.e. one for acquisitions and one for each type of other deduction listed below in section F. Totals must be compiled and carried forward from the Supporting Schedules to the appropriate lines on the return. Each Supporting Schedule shall be attached to and be a part of the return.

D. All invoices documenting acquisitions of cigarettes and other tobacco products during the month covered must be listed on a Supporting Schedule. A copy of each invoice or other record satisfactory to the Department shall be attached to the Supporting Schedule.

E. Deductions for sales under Exemption Cards must be separately listed on a Supporting Schedule and each must be substantiated by an attached copy of sales invoice or other record satisfactory to the Department. A valid exemption card number must be listed for a deduction claimed for each sale.

F. Other deductions:

1. A deduction is allowable only if the claimed tobacco product is currently being reported as a taxable acquisition or tobacco excise tax has previously been paid to MOA for the product. Only one deduction is allowable for a taxable or taxed product and the tax effect of a claimed deduction is limited to the original amount of the tax payable or paid to MOA on the product. The value of the deduction claimed must not exceed the value of the taxable acquisition currently reported or previously reported to MOA on a tax return.

2. Deductions will be allowed for sales to U.S. military instrumentalities, such as post exchanges, where retail sales are made to and for the sole use of authorized personnel according to current military regulations. Deductions for military sales must be substantiated by an attached copy of a sales invoice or other record satisfactory to the Department. No deductions will be allowed where retail sales are made through vending machines.

3. Deductions may be claimed for the return of unsalable cigarettes and other tobacco products to a manufacturer. Each deduction claimed must be substantiated by certification from the manufacturer attached to the schedule.

4. Deductions may be claimed for cigarettes or other tobacco products which have been destroyed. Each deduction claimed must be substantiated by a copy of the U.S. Treasury form ATF-3069 attached to the schedule.

G. Penalties

1. Penalty - Failure to File Timely.
Pursuant to AMC 12.40.130 a penalty of 6% of the taxes due shall be incurred automatically when a licensee fails to file a tax return within seven calendar days following the due date. If a licensee fails to file a tax return within sixteen calendar days following the due date, the penalty shall be increased automatically to 15%.

2. Penalty - Failure to Pay Timely.
Pursuant to AMC 12.40.130, a penalty of 6% of the taxes due shall be incurred automatically when a licensee fails to pay the full amount of the tax due within seven calendar days following the due date. If a licensee fails to pay the full amount of the tax due within sixteen calendar days following the due date, the penalty shall be increased automatically to 15%.

Definitions (AMC 12.40.006):

"Cardholder" or "Exemption Cardholder" means a person in whose name a valid and current Exemption Card has been issued by the Department.

“Cigarette” means a roll for smoking of any size or shape, made wholly or partly of tobacco, whether the tobacco is flavored, adulterated, or mixed with another ingredient, if the wrapper or cover of the roll is made of paper or a material other than tobacco.

" Exemption Card" means a Municipal Cigarette and Tobacco Products Exemption Card issued under AMC 12.40.030.

“Other Tobacco Products” means a cigar; a cheroot; a stogie; a perique; snuff and snuff flour, smoking tobacco, including granulated, plug-cut, crimpcut, ready-rubbed, and any form of tobacco suitable for smoking in a pipe or cigarette; chewing tobacco, including cavendish, twist, plug, scrap, and tobacco suitable for chewing; or an article or product made of tobacco or a tobacco substitute, but not including a cigarette as defined in AMC 12.40.006 or a tobacco substitute prescribed by a licensed physician.

“Wholesale Price” means the established price for which a manufacturer sells a tobacco product to a distributor or other person, after deduction of a discount or other reduction received by a distributor for quantity or cash.

If you have questions regarding these filing requirements, please visit our website at www.muni.org/tobaccotax or call (907) 343-6967 or (907) 343-6686.