

**Municipality of Anchorage, Treasury Division
Cigarette and Tobacco Products Tax Return
GENERAL INSTRUCTIONS**



A monthly tax 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.

- A. A monthly tax return must be filed by a licensee even though no cigarettes or other tobacco products were manufactured, imported or acquired during the month covered. See AMC 12.40.090 for details of who must file.
- 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 and be 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 to Registrants must be separately listed on a Supporting Schedule and each must be substantiated by an attached copy of the sales invoice or other record satisfactory to the department. The MOA-issued registrant number must be listed for a deduction claimed for each sale to Registrants.
- F. Other deductions:
- F.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.
 - F.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.
 - F.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 Supporting Schedule.
 - F.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 Supporting Schedule.
 - F.5. Conditional deductions, available only to licensed bonded distributors, are reported on lines 1c and 4c. (see AMC 12.40.006).
- G. Penalties:
- G.1. Penalty - Failure to File Timely. Pursuant to AMC 12.40.135 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%.
 - G.2. Penalty - Failure to Pay Timely. Pursuant to AMC 12.40.135, 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%.

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- H. 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 licensee. To calculate interest due, enter the number of days in the box or multiply the amount on line 9 by .00033 for each calendar day the tax is delinquent.
- I. The date used to determine timeliness, the correct penalty rate, and the number of days for interest is determined by the US Postal Service postmark date, the date a third party delivery service (e.g. FedEx) took possession, or, in the absence of the two prior determinants, physical receipt by Treasury.
- J. Definitions:
- J.1. "OTP" means other tobacco products.
 - J.2. "Registrant" means a person registered in accordance with AMC 12.40.028.
 - J.3. "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.
 - J.4. See AMC 12.40.006 for a complete listing of definitions.
- K. Other information required by the department:
- K.1. Enter the number of cigarettes acquired within the municipality with tax previously paid to MOA. For example, if you acquired cigarettes from an MOA-licensed distributor located in MOA with the tax included in the price you paid, report the acquisitions in this box. If you acquired the cigarettes with the tax excluded from the price you paid, report the acquisitions as part of line 1a.
 - K.2. Enter the wholesale price of other tobacco products acquired within the municipality with tax previously paid to MOA. For example, if you acquired other tobacco products from an MOA-licensed distributor located in MOA with the tax included in the price you paid, report the wholesale price in this box. If you acquired the other tobacco products with the tax excluded from the price you paid, report the acquisitions as part of line 4a.
 - K.3. Enter the number of cigarettes acquired by shipment into the municipality with tax paid by the supplier. Some suppliers are licensed by both the municipality and the State of Alaska (SOA) while others are licensed only by the state. For example, if you acquired cigarettes from an MOA-licensed distributor located outside MOA with the MOA tax included in the price you paid, report the cigarettes in this box. If you acquired the cigarettes from a supplier who is not licensed with MOA (but may be licensed by SOA), report the cigarettes as part of line 1a. It is important that you ascertain whether or not the supplier is licensed with MOA since the necessary information may not be stated on the invoice.
 - K.4. Enter the wholesale price of other tobacco products acquired by shipment into the municipality with tax paid by the supplier. Some suppliers are licensed by both the municipality and the State of Alaska (SOA) while others are licensed only by the state. For example, if you acquire other tobacco products from an MOA-licensed distributor located outside MOA with the MOA tax included in the price you paid, report the other tobacco products in this box. If you acquired the other tobacco products from a supplier who is not licensed with MOA (but may be licensed with SOA), report the other tobacco products as part of line 4a. It is important that you ascertain whether or not the supplier is licensed with MOA since the necessary information may not be stated on the invoice.



PRINT FORM AND COMPLETE THE APPROPRIATE BOXES
Municipality of Anchorage, Treasury Division
Cigarette and Tobacco Products Tax Return
2019

IMPORTANT NOTICE

Send original form to:
Municipality of Anchorage
Treasury Div., Tobacco Tax
632 W. 6th Ave., Suite 330
P.O. Box 196650
Anchorage AK 99519 - 6650

Name of Tobacco Licensee: Return for the Month of: License Number: Amended Return: Yes No

1. Totals carried forward from Supporting Schedules:

a. Number of cigarettes manufactured, imported or acquired during the month 1a

b. Less deductions for sales to Registrants (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 at 122.8 mills per cigarette (Multiply line 2 by 0.1228) 3

4. Totals carried forward from Supporting Schedules:

a. Wholesale price of OTP manufactured, imported or acquired during the month 4a

b. Less deductions for sales to Registrants (See instructions) 4b

c. Less other deductions (See instructions) 4c

5. Total wholesale price of taxable OTP (line 4a less lines 4b and 4c) 5

6. Tax at 55% (Multiply line 5 by 0.55) 6

7. Total cigarette and OTP tax (Add lines 3 and 6) 7

8. Prior month adjustment (attach explanation) 8

9. Total cigarette and OTP tax due (Total of lines 7 and 8) 9

10. Penalty - Failure to File Timely (6% or 15% of line 9. See instructions, AMC 12.40.035) 0% 6% 15% 10

11. Penalty - Failure to Pay Timely (6% or 15% of line 9. See instructions, AMC 12.40.035) 0% 6% 15% 11

11a. Other penalties and costs as prescribed by Anchorage Municipal Code 11a

12. Interest at the rate of 12% per annum (See instructions) Number of days 12

13. Total AMOUNT DUE WITH RETURN (add lines 9 through 12). **Make remittance payable to MOA.** 13

OTHER INFORMATION REQUIRED BY THE DEPARTMENT (Attach supporting schedules):

Number of cigarettes acquired within the Municipality with tax previously paid to MOA (i.e. locally acquired).

Wholesale price of OTP acquired within the Municipality with tax previously paid to MOA (i.e. locally acquired).

Number of cigarettes acquired by shipment into the Municipality with tax paid by supplier.

Wholesale price of OTP acquired by shipment into the Municipality with tax paid by supplier.

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 it 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.

The Municipality's acceptance of this tax returns does not imply that this tax return is complete, accurate, or in compliance with Anchorage Municipal Code requirements.

Signature of Preparer: Printed Name: Date: Phone:

E-mail:

Signature of Taxpayer or Officer of Corporation: Printed Name: Date: Phone:

E-mail: