

**Alaska Department of Revenue
Tax Division
FY 14 Cigarette and Other Tobacco Products Summary**

All data is updated monthly. Any changes from previous months data can be due to late filing, amended filings or departmental adjustments.
Report Date: 9/2/2014

Cigarettes

<u>Category</u>	<u>Jul-13</u>	<u>Aug-13</u>	<u>Sep-13</u>	<u>Oct-13</u>	<u>Nov-13</u>	<u>Dec-13</u>	<u>Jan-14</u>	<u>Feb-14</u>	<u>Mar-14</u>	<u>Apr-14</u>	<u>May-14</u>	<u>Jun-14</u>	<u>Grand Total</u>
Total Cigarettes Purchased or Sold (See Note 1)	60,067,864	56,996,492	45,979,182	51,508,336	27,934,041	50,760,145	47,362,639	29,774,045	36,414,100	47,899,334	48,951,128	48,901,689	552,548,995
Less Military Sales (See Note 1)	189,000	87,600	46,200	155,800	57,000	107,000	126,600	20,400	24,400	77,400	64,000	89,800	1,045,200
Less Indian Sales	324,400	399,800	343,600	222,200	255,600	457,406	156,600	220,600	243,600	439,000	226,000	340,580	3,629,386
Less Other Credits	137,000	22,360	71,760	65,750	28,680	48,300	224,280	227,000	440,080	120,000	175,240	70,060	1,630,510
Net Taxable Volume	59,417,464	56,486,732	45,517,622	51,064,586	27,592,761	50,147,439	46,855,159	29,306,045	35,706,020	47,262,934	48,485,888	48,401,249	546,243,899
Tax Rate Per Cigarette	\$0.10	\$0.10	\$0.10	\$0.10	\$0.10	\$0.10	\$0.10	\$0.10	\$0.10	\$0.10	\$0.10	\$0.10	\$0.10
Gross Cigarette Tax Liability	\$5,941,746	\$5,648,673	\$4,551,762	\$5,106,459	\$2,759,276	\$5,014,744	\$4,685,516	\$2,930,605	\$3,570,602	\$4,726,293	\$4,848,589	\$4,840,125	\$54,624,390
Less Cigarette Stamp Discount	11,835	10,583	8,144	7,200	900	6,374	125,864	29,307	27,683	11,443	15,037	13,878	\$268,248
Net Cigarette Tax Liability	\$5,929,911	\$5,638,090	\$4,543,618	\$5,099,259	\$2,758,376	\$5,008,370	\$4,559,652	\$2,901,298	\$3,542,919	\$4,714,850	\$4,833,552	\$4,826,247	\$54,356,142

Other Tobacco Products

Total Wholesale Value	\$1,718,079	\$1,630,908	\$1,500,223	\$1,476,905	\$1,201,039	\$1,272,657	\$1,336,190	\$1,425,109	\$1,328,827	\$1,465,244	\$1,570,545	\$1,664,164	\$17,589,890
Less Military Sales	8,947	5,281	6,446	10,268	5,171	10,636	1,736	12,200	6,210	6,242	5,678	5,953	84,768
Less Indian Sales	5,132	5,270	5,486	7,120	2,326	5,545	4,804	3,819	5,440	6,231	6,036	5,612	62,821
Less Other Credits	40,478	19,837	43,570	10,707	45,791	13,328	23,702	12,808	44,008	29,717	24,265	17,646	325,857
Taxable Wholesale Value	1,663,522	1,600,520	1,444,721	1,448,810	1,147,751	1,243,148	1,305,948	1,396,282	1,273,169	1,423,054	1,534,566	1,634,953	17,116,444
Tax Rate	75%	75%	75%	75%	75%	75%	75%	75%	75%	75%	75%	75%	75%
OTP Tax before commision	\$1,247,642	\$1,200,390	\$1,083,541	\$1,086,608	\$860,813	\$932,361	\$979,461	\$1,047,212	\$954,877	\$1,067,291	\$1,150,925	\$1,226,215	\$12,837,336
Less 0.4% Commission	4,991	4,801	4,334	4,347	3,443	3,729	3,920	4,189	3,785	4,232	4,604	4,905	\$51,280
Net OTP Tax Liability	\$1,242,651	1,195,589	1,079,207	1,082,261	857,370	928,632	975,541	1,043,023	951,092	1,063,059	1,146,321	1,221,310	\$12,786,056
Net Cigarette and OTP Tax	\$7,172,562	\$6,833,679	\$5,622,825	\$6,181,520	\$3,615,746	\$5,937,002	\$5,535,193	\$3,944,321	\$4,494,011	\$5,777,909	\$5,979,873	\$6,047,557	\$67,142,198

Note 1: Manufacturers direct military sales not included