

STATE OF ALASKA
CIGARETTE PRESUMPTIVE MINIMUM PRICE
 Effective 10/01/2015 (New tax for Kotzebue)

Section II: Half Cartons of Cigarettes with a 2% Wholesale Markup and a 4% Retail Markup

ORANGE & BLUE OR WHITE & LIGHT BROWN TAX STAMPS - 2015 Participating Manufacturers				WHOLESALE										RETAIL													
Manufacturer / Brand	(A) Manufacturer Price per Carton	(B) Trade Discount per Carton	(C) Discounted Price per Carton	(D) Discounted Manufacturer Price + Alaska Tax (\$10.00/hlf ctn) *AK Base Price*	(E) Statewide Presumptive Wholesale Price (AK Base Price + 2%)	(F) Anchorage Municipal Presumptive Wholesale Price ((AK Base Price + \$11.94/ctn) + 2%)	(G) Fairbanks / North Star Borough Presumptive Wholesale Price ((AK Base Price + 8%) + 2%)	(H) Fairbanks Municipal Presumptive Wholesale Price ((AK Base Price + 16%) + 2%) ¹	(I) Juneau Municipal Presumptive Wholesale Price ((AK Base Price + \$30.00/ctn) + 2%)	(J) Kotzebue Municipal Presumptive Wholesale Price ((AK Base Price + 22.00/ctn) + 2%) ⁴	(K) Mat-Su Borough Presumptive Wholesale Price ((AK Base Price + \$22.80/ctn) + 2%)	(L) North Pole Municipal Presumptive Wholesale Price ((AK Base Price + 18%) + 2%) ¹	(M) Petersburg Borough Presumptive Wholesale Price ((AK Base Price + \$20.00/ctn) + 2%)	(N) Sitka Municipal Presumptive Wholesale Price ((AK Base Price + \$24.62/ctn) + 2%)	(O) Statewide Presumptive Retail Price (Statewide Wholesale + 4%)	(P) Anchorage Municipal Presumptive Retail Price (Anchorage Municipal Wholesale + 4%)	(Q) Barrow Municipal Presumptive Retail Price ((Statewide Wholesale + \$5.00/ctn) + 4%) ²	(R) Bethel Municipal Presumptive Retail Price ((Statewide Wholesale + \$10.11/ctn) + 4%) ³	(S) Fairbanks / North Star Borough Presumptive Retail Price (Fairbanks / North Star Borough Wholesale + 4%)	(T) Fairbanks Municipal Presumptive Retail Price (Fairbanks Municipal Wholesale + 4%) ¹	(U) Juneau Municipal Presumptive Retail Price (Juneau Municipal Wholesale + 4%)	(V) Kotzebue Municipal Presumptive Retail Price (Statewide Wholesale + 4%)	(W) Mat-Su Borough Presumptive Retail Price (Mat-Su Borough Wholesale + 4%)	(X) North Pole Municipal Presumptive Retail Price (North Pole Municipal Wholesale + 4%) ¹	(Y) Petersburg Borough Presumptive Retail Price (Petersburg Borough Wholesale + 4%)	(Z) Sitka Municipal Presumptive Retail Price (Sitka Municipal Wholesale + 4%)	
			(A) - (B)	(C) + \$10	(D) x 1.02	((D) + \$11.94) x 1.02	((D)x1.08) x 1.02	((C)x1.16)+\$10) x 1.02	((D)+\$15) x 1.02	((D) + 11.00) x 1.02	((D) + \$11.40) x 1.02	((C)x1.18)+\$10) x 1.02	((D) + \$10.00) x 1.02	((D) + \$12.31) x 1.02	(E) x 1.04	(F) x 1.04	((E) + \$5) x 1.04	((E) + \$10.11) x 1.04	(G) x 1.04	(H) x 1.04	(I) x 1.04	(J) x 1.04	(K) x 1.04	(L) x 1.04	(M) x 1.04	(N) x 1.04	
Sherman's 1400 Broadway NYC LTD																											
Black & Gold	\$ 28.50		\$ 28.50	\$ 38.50	\$ 39.27	\$ 51.45	\$ 42.41	\$ 43.92	\$ 54.57	\$ 50.49	\$ 50.90	\$ 44.50	\$ 49.47	\$ 51.83	\$ 40.84	\$ 53.51	\$ 46.04	\$ 51.36	\$ 44.11	\$ 45.68	\$ 56.75	\$ 52.51	\$ 52.93	\$ 46.28	\$ 51.45	\$ 53.90	
Cigarettellos	\$ 28.50		\$ 28.50	\$ 38.50	\$ 39.27	\$ 51.45	\$ 42.41	\$ 43.92	\$ 54.57	\$ 50.49	\$ 50.90	\$ 44.50	\$ 49.47	\$ 51.83	\$ 40.84	\$ 53.51	\$ 46.04	\$ 51.36	\$ 44.11	\$ 45.68	\$ 56.75	\$ 52.51	\$ 52.93	\$ 46.28	\$ 51.45	\$ 53.90	
Classic	\$ 28.50		\$ 28.50	\$ 38.50	\$ 39.27	\$ 51.45	\$ 42.41	\$ 43.92	\$ 54.57	\$ 50.49	\$ 50.90	\$ 44.50	\$ 49.47	\$ 51.83	\$ 40.84	\$ 53.51	\$ 46.04	\$ 51.36	\$ 44.11	\$ 45.68	\$ 56.75	\$ 52.51	\$ 52.93	\$ 46.28	\$ 51.45	\$ 53.90	
Fantasia	\$ 28.50		\$ 28.50	\$ 38.50	\$ 39.27	\$ 51.45	\$ 42.41	\$ 43.92	\$ 54.57	\$ 50.49	\$ 50.90	\$ 44.50	\$ 49.47	\$ 51.83	\$ 40.84	\$ 53.51	\$ 46.04	\$ 51.36	\$ 44.11	\$ 45.68	\$ 56.75	\$ 52.51	\$ 52.93	\$ 46.28	\$ 51.45	\$ 53.90	
Havana Ovals	\$ 28.50		\$ 28.50	\$ 38.50	\$ 39.27	\$ 51.45	\$ 42.41	\$ 43.92	\$ 54.57	\$ 50.49	\$ 50.90	\$ 44.50	\$ 49.47	\$ 51.83	\$ 40.84	\$ 53.51	\$ 46.04	\$ 51.36	\$ 44.11	\$ 45.68	\$ 56.75	\$ 52.51	\$ 52.93	\$ 46.28	\$ 51.45	\$ 53.90	
Hint of Menthol	\$ 28.50		\$ 28.50	\$ 38.50	\$ 39.27	\$ 51.45	\$ 42.41	\$ 43.92	\$ 54.57	\$ 50.49	\$ 50.90	\$ 44.50	\$ 49.47	\$ 51.83	\$ 40.84	\$ 53.51	\$ 46.04	\$ 51.36	\$ 44.11	\$ 45.68	\$ 56.75	\$ 52.51	\$ 52.93	\$ 46.28	\$ 51.45	\$ 53.90	
MCD	\$ 28.50		\$ 28.50	\$ 38.50	\$ 39.27	\$ 51.45	\$ 42.41	\$ 43.92	\$ 54.57	\$ 50.49	\$ 50.90	\$ 44.50	\$ 49.47	\$ 51.83	\$ 40.84	\$ 53.51	\$ 46.04	\$ 51.36	\$ 44.11	\$ 45.68	\$ 56.75	\$ 52.51	\$ 52.93	\$ 46.28	\$ 51.45	\$ 53.90	
Naturals Originals	\$ 28.50		\$ 28.50	\$ 38.50	\$ 39.27	\$ 51.45	\$ 42.41	\$ 43.92	\$ 54.57	\$ 50.49	\$ 50.90	\$ 44.50	\$ 49.47	\$ 51.83	\$ 40.84	\$ 53.51	\$ 46.04	\$ 51.36	\$ 44.11	\$ 45.68	\$ 56.75	\$ 52.51	\$ 52.93	\$ 46.28	\$ 51.45	\$ 53.90	

1 Fairbanks and North Pole municipal prices include Fairbanks / North Star Borough Tax of 8%
 2 Barrow tax is collected from the seller
 3 Bethel tax is collected from the retailer

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Section III: Cartons of Cigarettes with a 2% Wholesale Markup and a 4% Retail Markup

YELLOW TAX STAMPS - 2015 Non Participating Manufacturers				WHOLESALE										RETAIL												
Manufacturer / Brand	(A) Manufacturer Price per Carton	(B) Trade Discount per Carton	(C) Discounted Price per Carton	(D) Discounted Manufacturer Price + Alaska Tax (\$22.50/ctn) *AK Base Price*	(E) Statewide Presumptive Wholesale Price (AK Base Price + 2%)	(F) Anchorage Municipal Presumptive Wholesale Price ((AK Base Price + \$23.88/ctn) + 2%)	(G) Fairbanks / North Star Borough Presumptive Wholesale Price ((AK Base Price + 8%) + 2%)	(H) Fairbanks Municipal Presumptive Wholesale Price ((AK Base Price + 16%) + 2%) ¹	(I) Juneau Municipal Presumptive Wholesale Price ((AK Base Price + \$30.00/ctn) + 2%)	(J) Kotzebue Municipal Presumptive Wholesale Price (+ 22.00/ctn) * 2%) ⁴	(K) Mat-Su Borough Presumptive Wholesale Price ((AK Base Price + \$22.80/ctn) + 2%)	(L) North Pole Municipal Presumptive Wholesale Price ((AK Base Price + 18%) + 2%) ¹	(M) Petersburg Borough Presumptive Wholesale Price ((AK Base Price + \$20.00/ctn) + 2%)	(N) Sitka Municipal Presumptive Wholesale Price ((AK Base Price + \$24.62/ctn) + 2%)	(O) Statewide Presumptive Retail Price (Statewide Wholesale + 4%)	(P) Anchorage Municipal Presumptive Retail Price (Anchorage Municipal Wholesale + 4%)	(Q) Barrow Municipal Presumptive Retail Price ((Statewide Wholesale + \$10.00/ctn) + 4%) ²	(R) Bethel Municipal Presumptive Retail Price ((Statewide Wholesale + \$20.22/ctn) + 4%) ³	(S) Fairbanks / North Star Borough Presumptive Retail Price (Fairbanks / North Star Borough Wholesale + 4%)	(T) Fairbanks Municipal Presumptive Retail Price (Fairbanks Municipal Wholesale + 4%) ¹	(U) Juneau Municipal Presumptive Retail Price (Juneau Municipal Wholesale + 4%)	(V) Kotzebue Municipal Presumptive Wholesale Price * 4%) ¹	(W) Mat-Su Borough Presumptive Retail Price (Mat-Su Borough Wholesale + 4%)	(X) North Pole Municipal Presumptive Retail Price (North Pole Municipal Wholesale + 4%) ¹	(Y) Petersburg Borough Presumptive Retail Price (Petersburg Borough Wholesale + 4%)	(Z) Sitka Municipal Presumptive Retail Price (Sitka Municipal Wholesale + 4%)
			(A) - (B)	(C) + \$22.50	(D) x 1.02	((D) + \$23.88) x 1.02	((C)x1.08) + \$22.50) x 1.02	((C)x1.16) + \$22.50) x 1.02	((D)+\$30) x 1.02	((D)+\$22) x 1.02	((D) + \$22.80) x 1.02	((C)x1.18) + \$22.50) x 1.02	((D) + \$20.00) x 1.02	((D) + \$24.62) x 1.02	(E) x 1.04	(F) x 1.04	((E) + \$10) x 1.04	((E) + \$20.22) x 1.04	(G) x 1.04	(H) x 1.04	(I) x 1.04	(J) x 1.04	(J) x 1.04	(K) x 1.04	(L) x 1.04	(M) x 1.04
			\$ -	\$ 22.50	\$ 22.95	\$ 47.31	\$ 22.95	\$ 22.95	\$ 53.55	\$ 53.55	\$ 46.21	\$ 22.95	\$ 43.35	\$ 35.50	\$ 23.87	\$ 49.20	\$ 34.27	\$ 44.90	\$ 23.87	\$ 23.87	\$ 55.69	\$ 55.69	\$ 48.05	\$ 23.87	\$ 45.08	\$ 36.92
			\$ -	\$ 22.50	\$ 22.95	\$ 47.31	\$ 22.95	\$ 22.95	\$ 53.55	\$ 53.55	\$ 46.21	\$ 22.95	\$ 43.35	\$ 35.50	\$ 23.87	\$ 49.20	\$ 34.27	\$ 44.90	\$ 23.87	\$ 23.87	\$ 55.69	\$ 55.69	\$ 48.05	\$ 23.87	\$ 45.08	\$ 36.92
			\$ -	\$ 22.50	\$ 22.95	\$ 47.31	\$ 22.95	\$ 22.95	\$ 53.55	\$ 53.55	\$ 46.21	\$ 22.95	\$ 43.35	\$ 35.50	\$ 23.87	\$ 49.20	\$ 34.27	\$ 44.90	\$ 23.87	\$ 23.87	\$ 55.69	\$ 55.69	\$ 48.05	\$ 23.87	\$ 45.08	\$ 36.92

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