

**Alaska Department of Revenue
Tax Division
FY 03 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.

Cigarettes

<u>Category</u>	<u>Jun-02</u>	<u>Jul-02</u>	<u>Aug-02</u>	<u>Sep-02</u>	<u>Oct-02</u>	<u>Nov-02</u>	<u>Dec-02</u>	<u>Jan-03</u>	<u>Feb-03</u>	<u>Mar-03</u>	<u>Apr-03</u>	<u>May-03</u>	<u>Grand Total</u>
Total Cigarettes Purchased or Sold (See Note 1)	74,840,523	79,398,822	77,094,810	73,355,990	69,447,530	63,761,460	61,297,307	59,403,550	66,793,620	60,466,410	63,401,920	70,681,940	819,943,882
Less Military Sales (See Note 1)	114,600	70,000	68,200	33,000	41,200	27,000	42,600	25,600	36,400	47,000	92,600	87,800	686,000
Less Indian Sales	391,500	392,600	432,400	299,900	379,800	323,800	334,550	273,420	274,600	355,740	417,100	310,000	4,185,410
Less Other Credits	849,430	874,290	725,320	731,480	628,580	360,300	732,680	290,760	462,255	1,330,200	361,270	402,600	7,749,165
Net Taxable Volume	73,484,993	78,061,932	75,868,890	72,291,610	68,397,950	63,050,360	60,187,477	58,813,770	66,020,365	58,733,470	62,530,950	69,881,540	807,323,307
Tax Rate Per Cigarette	\$0.05	\$0.05	\$0.05	\$0.05	\$0.05	\$0.05	\$0.05	\$0.05	\$0.05	\$0.05	\$0.05	\$0.05	\$0.05
Cigarette Tax Liability	\$3,674,250	\$3,903,097	\$3,793,445	\$3,614,581	\$3,419,898	\$3,152,518	\$3,009,374	\$2,940,689	\$3,301,018	\$2,936,674	\$3,126,548	\$3,494,077	\$40,366,165

Other Tobacco Products

Total Wholesale Value	\$772,738	\$954,931	\$787,539	\$790,668	\$738,632	\$662,719	\$686,921	\$614,397	\$695,673	\$683,448	\$797,032	\$807,882	\$8,992,579
Less Military Sales	1,137	1,519	1,337	806	1,615	806	1,302	612	920	1,757	1,538	1,890	\$15,238
Less Indian Sales	5,105	4,857	5,105	5,300	5,892	4,240	5,170	2,975	4,074	4,588	6,666	5,280	\$59,252
Less Other Credits	2,525	5,675	26,503	7,390	14,284	343	3,285	5,335	1,652	4,782	14,892	16,286	\$102,950
Taxable Wholesale Value	763,971	942,881	754,595	777,172	716,842	657,330	677,164	605,474	689,027	672,321	773,936	784,425	8,815,138
Tax Rate	75%	75%	75%	75%	75%	75%	75%	75%	75%	75%	75%	75%	75%
Other Tobacco Products Tax (OTP) Liability	\$572,978	\$707,161	\$565,946	\$582,879	\$537,631	\$492,997	\$507,873	\$454,106	\$516,770	\$504,241	\$580,452	\$588,319	\$6,611,354
Combined Cigarette and OTP Tax Liability	\$4,247,228	\$4,610,257	\$4,359,391	\$4,197,459	\$3,957,529	\$3,645,515	\$3,517,247	\$3,394,794	\$3,817,789	\$3,440,915	\$3,707,000	\$4,082,396	\$46,977,519
Less 0.4% Commission	(16,989)	(18,441)	(17,438)	(16,790)	(15,830)	(14,582)	(14,069)	(13,579)	(15,271)	(13,764)	(14,828)	(16,330)	(187,910)
	\$4,230,239	\$4,591,816	\$4,341,953	\$4,180,669	\$3,941,699	\$3,630,933	\$3,503,178	\$3,381,215	\$3,802,518	\$3,427,151	\$3,692,172	\$4,066,067	\$46,789,609

Note 1: Manufacturers direct military sales not included