

**Alaska Department of Revenue
Tax Division
FY 04 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: 9/7/04

Cigarettes

<u>Category</u>	<u>Jun-03</u>	<u>Jul-03</u>	<u>Aug-03</u>	<u>Sep-03</u>	<u>Oct-03</u>	<u>Nov-03</u>	<u>Dec-03</u>	<u>Jan-04</u>	<u>Feb-04</u>	<u>Mar-04</u>	<u>Apr-04</u>	<u>May-04</u>	<u>Grand Total</u>
Total Cigarettes Purchased or Sold (See Note 1)	70,224,880	81,890,150	72,277,280	72,341,510	64,712,910	65,833,530	79,475,430	78,577,140	46,109,440	65,236,240	77,159,160	66,102,260	839,939,930
Less Military Sales (See Note 1)	68,200	63,600	65,600	133,500	265,200	121,800	138,600	169,400	184,400	299,000	183,200	292,600	1,985,100
Less Indian Sales	375,000	376,600	368,500	522,400	350,100	254,200	8,000	264,000	243,000	408,200	371,800	272,200	3,814,000
Less Other Credits	353,860	2,148,240	629,340	2,594,525	1,843,830	13,171	1,190,480	3,216	2,374	147,587	1,031	1,543	8,929,197
Net Taxable Volume	69,427,820	79,301,710	71,213,840	69,091,085	62,253,780	65,444,359	78,138,350	78,140,524	45,679,666	64,381,453	76,603,129	65,535,917	825,211,633
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
Gross Cigarette Tax Liability	\$3,471,391	\$3,965,086	\$3,560,692	\$3,454,554	\$3,112,689	\$3,272,218	\$3,906,918	\$3,907,026	\$2,283,983	\$3,219,073	\$3,830,156	\$3,276,796	\$41,260,582
Less Cigarette Stamp Discount	0	0	0	0	0	0	47,331	105,847	54,001	49,045	35,667	10,404	302,294
Net Cigarette Tax Liability	\$3,471,391	\$3,965,086	\$3,560,692	\$3,454,554	\$3,112,689	\$3,272,218	\$3,859,586	\$3,801,179	\$2,229,983	\$3,170,028	\$3,794,489	\$3,266,392	\$40,958,288

Other Tobacco Products

Total Wholesale Value	\$899,454	\$905,957	\$871,043	\$916,846	\$710,251	\$663,446	\$616,152	\$673,647	\$592,219	\$867,437	\$803,994	\$821,054	\$9,341,499
Less Military Sales	1,268	2,054	1,586	1,047	4,198	2,447	2,430	3,413	4,538	4,329	10,348	5,581	\$43,238
Less Indian Sales	5,185	6,132	4,352	6,385	5,903	4,743	585	3,575	3,937	6,498	4,819	5,917	\$58,031
Less Other Credits	26,611	7,507	32,764	9,672	27,852	6,943	4,220	35,003	6,710	40,653	12,984	18,794	\$229,714
Taxable Wholesale Value	866,390	890,265	832,341	899,741	672,298	649,313	608,917	631,655	577,034	815,957	775,843	790,762	9,010,515
Tax Rate	75%	75%	75%	75%	75%	75%	75%	75%	75%	75%	75%	75%	75%
Other Tobacco Products Tax (OTP) Liability	\$649,792	\$667,698	\$624,255	\$674,805	\$504,224	\$486,985	\$456,688	\$473,742	\$432,775	\$611,968	\$581,882	\$593,072	\$6,757,886
Combined Cigarette and OTP Tax Liability	4,121,183	4,632,784	4,184,947	4,129,360	3,616,913	3,759,203	4,363,606	4,380,768	2,716,759	3,831,040	4,412,039	3,869,867	48,018,468
Less 0.4% Commission	(16,485)	(18,531)	(16,740)	(16,517)	(14,468)	(15,037)	(17,454)	(1,895)	(1,731)	(2,448)	(2,328)	(2,372)	(126,006)
Net Cigarette and OTP Tax	\$4,104,699	\$4,614,253	\$4,168,208	\$4,112,842	\$3,602,445	\$3,744,166	\$4,346,151	\$4,378,873	\$2,715,028	\$3,828,592	\$4,409,711	\$3,867,495	\$47,892,462

Note 1: Manufacturers direct military sales not included