

**Alaska Department of Revenue
Tax Division
FY 17 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: 8/23/17

Cigarettes

| Category | Jul-16 | Aug-16 | Sep-16 | Oct-16 | Nov-16 | Dec-16 | Jan-17 | Feb-17 | Mar-17 | Apr-17 | May-17 | Jun-17 | Grand Total |
|------------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|--------------------|
| Total Cigarettes Purchased or Sold | 57,887,720 | 50,374,620 | 44,574,480 | 38,613,980 | 43,952,640 | 35,317,800 | 35,226,140 | 33,170,060 | 38,377,100 | 40,992,180 | 44,504,940 | 42,015,660 | 505,007,320 |
| Less Military Sales (See Note 1) | 1,685,400 | 1,240,600 | 1,626,200 | 1,139,200 | 1,183,000 | 1,313,200 | 739,400 | 1,244,400 | 47,200 | 45,400 | 39,600 | 46,800 | 10,350,400 |
| Less Indian Sales | 318,200 | 450,000 | 305,200 | 373,000 | 382,800 | 232,200 | 242,000 | 183,200 | 390,600 | 255,200 | 226,600 | 322,000 | 3,681,000 |
| Less Other Credits | 336,440 | 304,180 | 115,998 | 198,610 | 193,520 | 147,320 | 175,760 | 23,720 | 248,940 | 298,520 | 175,395 | 187,260 | 2,405,663 |
| Net Taxable Volume | 55,547,680 | 48,379,840 | 42,527,082 | 36,903,170 | 42,193,320 | 33,625,080 | 34,068,980 | 31,718,740 | 37,690,360 | 40,393,060 | 44,063,345 | 41,459,600 | 488,570,257 |
| 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 | \$5,554,768 | \$4,837,984 | \$4,252,708 | \$3,690,317 | \$4,219,332 | \$3,362,508 | \$3,406,898 | \$3,171,874 | \$3,769,036 | \$4,039,306 | \$4,406,335 | \$4,145,960 | \$48,857,026 |
| Less Cigarette Stamp Discount | 10,241 | 11,585 | 11,100 | 7,417 | 4,494 | 0 | 94,403 | 50,205 | 37,269 | 41,904 | 23,277 | 26,678 | \$318,573 |
| Net Cigarette Tax Liability | \$5,544,527 | \$4,826,399 | \$4,241,608 | \$3,682,900 | \$4,214,838 | \$3,362,508 | \$3,312,495 | \$3,121,669 | \$3,731,767 | \$3,997,402 | \$4,383,058 | \$4,119,282 | \$48,538,453 |

Other Tobacco Products

| | | | | | | | | | | | | | |
|----------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|---------------------|
| Total Wholesale Value | \$1,848,464 | \$1,894,465 | \$1,533,326 | \$1,401,060 | \$1,523,854 | \$1,240,484 | \$1,512,828 | \$1,417,031 | \$1,718,955 | \$1,660,960 | \$1,934,226 | \$1,662,936 | \$19,348,589 |
| Less Military Sales | 6,264 | 11,456 | 5,370 | 10,958 | 5,527 | 4,191 | 3,778 | 5,064 | 6,022 | 6,530 | 5,029 | 5,198 | 75,387 |
| Less Indian Sales | 7,069 | 5,329 | 7,444 | 5,802 | 7,335 | 5,663 | 4,216 | 4,725 | 9,255 | 5,669 | 3,426 | 10,121 | 76,054 |
| Less Other Credits | 42,004 | 10,994 | 14,388 | 19,988 | 7,612 | 24,197 | 4,715 | 78,208 | 137,732 | 85,391 | 15,377 | 13,551 | 454,157 |
| Taxable Wholesale Value | 1,793,127 | 1,866,686 | 1,506,124 | 1,364,312 | 1,503,380 | 1,206,433 | 1,500,119 | 1,329,034 | 1,565,946 | 1,563,370 | 1,910,394 | 1,634,066 | 18,742,991 |
| Tax Rate | 75% | 75% | 75% | 75% | 75% | 75% | 75% | 75% | 75% | 75% | 75% | 75% | 75% |
| OTP Tax before commission | \$1,344,845 | \$1,400,015 | \$1,129,593 | \$1,023,234 | \$1,127,535 | \$904,825 | \$1,125,089 | \$996,776 | \$1,174,460 | \$1,172,528 | \$1,432,796 | \$1,225,550 | \$14,057,246 |
| Less 0.4% Commission | 5,379 | 5,600 | 4,518 | 4,093 | 4,510 | 3,619 | 4,500 | 3,987 | 4,698 | 4,397 | 5,731 | 4,902 | \$55,934 |
| Net OTP Tax Liability | \$1,339,466 | 1,394,415 | 1,125,075 | 1,019,141 | 1,123,025 | 901,206 | 1,120,589 | 992,789 | 1,169,762 | 1,168,131 | 1,427,065 | 1,220,648 | \$14,001,312 |
| Net Cigarette and OTP Tax | \$6,883,993 | \$6,220,814 | \$5,366,683 | \$4,702,041 | \$5,337,863 | \$4,263,714 | \$4,433,084 | \$4,114,458 | \$4,901,529 | \$5,165,533 | \$5,810,123 | \$5,339,930 | \$62,539,765 |

1) Includes Direct Military Sales through 2/28/2017. Direct military sales no longer reported effective March 1, 2017.