

Instructions for Alaska Cigarette Tax Stamp Application and Delivery Method

General Instructions

Effective January 1, 2004, the cigarette excise tax authorized by AS 43.50 must be paid through the use of cigarette tax stamps. Cigarette tax stamps are required to be affixed to packages of cigarettes before sale or distribution in the state. Form 621 is used to apply to the Tax Division to purchase cigarette tax stamps and designate the method of delivering the tax stamps to you.

Please Note: Pursuant to Alaska Statute 43.50.540(f), title to the stamps passes immediately to the licensee at the time the stamps are obtained in person or, if the stamps are shipped or transported, at the time the stamps are placed in the United States mail or received by the common or private carrier. The licensee bears all costs associated with shipping or transporting the stamps and all risks of possible loss or damage while in transit. Once you have designated a delivery method, you must complete a new form to change the method.

Stamp Pickup Instructions

If you will be picking up the stamps in person from the Tax Division's Anchorage office, check the box indicating that you will pick up the stamps. Provide the names of the individuals authorized to pick up stamps on behalf of the licensee identified on the form. Include the name of the licensee, if applicable. The Tax Division will not release stamps to an individual that is not listed on the form. Identification will be required from an individual that is listed on the form before the stamps will be released. No exceptions will be made.

Alternative Method of Delivery

If you want the Tax Division to ship the stamps to you, check the proper box indicating the desired shipping method. Provide the shipping address if you wish to have the stamps shipped to an address other than the address indicated at the top of the form. You must provide your account number with the shipping company or make prior arrangements to ensure the shipping company is paid for their services.

Under no circumstances will the Tax Division pay to have tax stamps shipped to you.

Signature

Form 621 must be signed and dated by the licensee or the licensee's designee. Unsigned forms will not be accepted.

Where To Send Form 621

Form 621 may be mailed or delivered to:

TAX DIVISION
DEPARTMENT OF REVENUE
550 W 7TH AVE STE 500
ANCHORAGE AK 99501

To immediately establish your account to purchase cigarette tax stamps, you may fax the form to 907-269-6644. However, final set up of your account will not be done until the original form is received with the proper signature.

Questions

If you have questions about this form, please contact the Tax Division at 907-269-6620.