

Alaska Cigarette and Tobacco Products Monthly Tax Return

DEPARTMENT USE ONLY
ENV
FSN

522

DUE DATE: The last day of the month following the month in which cigarettes and tobacco products were manufactured, imported, acquired or sold or in which tax stamps were purchased.

<input type="checkbox"/> EIN <input type="checkbox"/> SSN	License Number	Period Ending (yyyymm)	AK Business License Number
Name		Telephone Number	Fax Number
Mailing Address		Contact Person	Contact Telephone
City	State	ZIP + 4	Contact Email

- Check here if you have been approved to purchase cigarette tax stamps under a deferred payment plan
 Check here if no activity for the month. Sign and date below
 Check if amended return and attach explanation

Schedule A - Payment Due for Cigarette Tax Stamps

1	Cigarette tax due on the purchase of cigarette tax stamps for the month. From Schedule E, line 7, column (b)	1	
2	Less stamp discount from Schedule H or I	2	()
3	Less cigarette tax stamp credits from Schedule J, line 19	3	()
4	Cigarette tax paid with stamp order. From Schedule E, line 7, column (c)	4	()
5	Cigarette tax due (overpaid) with this return. Subtract lines 2, 3 and 4 from line 1 (see instructions)	5	

Schedule B - Tobacco Products Excise Tax Liability

(Total carried forward from Schedule G)

6	Wholesale price of tobacco products manufactured, imported, acquired or sold during the month	6	
7	Less military sales (see instructions)	7	()
8	Less Indian sales - Metlakatla Indian Reservation or Klawock Smoke Shop (see instructions)	8	()
9	Less other credits (see instructions)	9	()
10	Total wholesale price of tobacco products manufactured, imported, acquired or sold. Subtract lines 7 through 9 from line 6	10	
11	Tax @75% of wholesale price. Multiply line 10 by .75	11	
12	Less .4% commission for expense of tobacco products tax collections. Multiply line 11 by .004	12	()
13	Total tobacco products excise tax due. Subtract line 12 from line 11	13	
14	Total cigarette and tobacco products tax due (overpaid). Add line 5 and 13	14	
15	Amended returns only. Cigarette and tobacco products tax previously paid for this month	15	()
16	Total amount due (overpaid). Subtract line 15 from line 14. If line 16 shows tax due, payment must be remitted by the due date of the return to avoid a late payment penalty.	16	

Electronic Payment Information

Note: If your liability is \$100,000 or more, you must pay using the Online Tax Information System (OTIS) at www.tax.alaska.gov or by wire transfer.

Check if you are paying by: OTIS confirmation # _____ Wire transfer date _____

I declare under penalty of perjury that this return, including all accompanying scheduling and invoices, has been examined by me and to the best of my knowledge and belief is a true, correct and complete return.

Signature of Taxpayer	Date
Printed Name	Printed Title

522

Department Use Only PMD	Validation
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Schedule D-1
Alaska Cigarette Tax Stamp Inventory Report

For tax stamps purchased at the current tax rate of \$.10 per Cigarette

Federal ID	License Number	Name of Licensee
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Physical location in Alaska from where cigarettes were shipped

Address		Name of Contact Person		
City	State	ZIP + 4	Contact Telephone	

This schedule must be attached to the Alaska Cigarette and Tobacco Products Monthly Tax Return, Form 522. All licensees must complete this form for each location where cigarette tax stamps are located, both within and outside the state. Ending inventory should only include tax stamps **not** affixed to cigarette packages. Use this schedule to report tax stamps purchased at the current tax rate of \$.10 per cigarette for PM cigarettes and \$.1125 per cigarette for NPM cigarettes. See instructions for definitions of PM and NPM cigarettes. Use Schedule D-2 for tax stamps purchased at the prior tax rate of \$.09 per cigarette for PM cigarettes and \$.1025 per cigarette for NPM cigarettes.

Cigarette Tax Stamp Inventory			Stamp Denomination		
			(a) 20 PM cigarettes	(b) 25 PM cigarettes	(c) 20 NPM cigarettes
1	Number of cigarette tax stamps on hand at beginning of the month. From line 7 of the previous month's Schedule D-1	1			
2	Number of cigarette tax stamps purchased during the month. From Form 620, line 3	2			
3	Number of cigarette tax stamps transferred in during the month. From Form 622, Part III	3			
4	Number of cigarette tax stamps transferred out during the month. From Form 622, Part III	4	()	()	()
5	Number of cigarette tax stamps affixed to cigarette packages during the month	5	()	()	()
6	Number of unused cigarette tax stamps returned for a refund during the month. From Schedule J, Part I, Column B	6	()	()	()
7	Number of cigarette tax stamps on hand at end of the month. Line 1 plus lines 2 and 3 minus lines 4 through 6	7			
8	Value of each tax stamp unfixd to cigarette packages	8	\$2.00	\$2.50	\$2.25
9	Value of ending cigarette tax stamp inventory. Multiply line 7 by line 8	9			

Schedule E
Alaska Cigarette Tax Stamp Purchase and Payment Record

Complete the following purchase and payment record for cigarette tax stamp orders you made during the month covered by this return. Enter the date of the order in column (a), the dollar amount of total stamps ordered from line 6 of Form 620 in column (b) and the amount of payment made at the time of purchase from line 7 of Form 620 in column (c). Do not include payments made under a deferred payment plan in column (c). Attach a separate sheet if more than 5 orders were made during the month.

			(a) Date of order	(b) Dollar amount ordered	(c) Amount paid with order
1	From Form 620, Cigarette Tax Stamp Order Form	1			
2	From Form 620, Cigarette Tax Stamp Order Form	2			
3	From Form 620, Cigarette Tax Stamp Order Form	3			
4	From Form 620, Cigarette Tax Stamp Order Form	4			
5	From Form 620, Cigarette Tax Stamp Order Form	5			
6	Carry forward from attached sheets	6			
7	Total cigarette tax stamp purchases and payments. Add lines 1 through 6 in columns (b) and (c). Enter amount in column (b) on Schedule A, line 1 and amount in column (c) on Schedule A, line 4	7			

Schedule F
Alaska Cigarette Transactions

Do not report other tobacco products here. Use Schedule G to report other tobacco products.

Federal ID	License Number	Name of Licensee	Period Ending (yyymm)
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You must complete this schedule if you manufactured, imported, acquired or sold cigarettes in the state during the month covered by this return. Use a separate schedule for each type of transaction that applies to your business identified in boxes A through E below. Use additional pages as necessary. All invoices supporting transactions identified in boxes A through E must be attached to this schedule to constitute a complete filing.

- Check one: A. Cigarettes manufactured, imported, acquired or sold
- B. Cigarettes sold to military
- C. Cigarettes sold to Metlakatla Indian Reservation or Klawock Smoke Shop
- D. Unstamped cigarettes returned to manufacturer. You must attach an affidavit from the manufacturer supporting the number of cigarettes returned. Do not report the return of *stamped* cigarettes on this schedule. Use Schedule J.
- E. Unstamped cigarettes destroyed. You must attach U.S. Treasury Department Form ATF-F 5200.7 or certification from the manufacturer attesting to the destruction. Do not report the destruction of *stamped* cigarettes on this schedule. Use Schedule J.

Invoice date	Name of supplier or purchaser	Invoice number	Number of cigarettes
TOTALS CARRIED FORWARD FROM PREVIOUS PAGE(S)			
Total			

Cigarettes Only

Schedule G
Alaska Tobacco Products Transactions

Do not report cigarettes here. Use Schedule F to report cigarettes.

Federal ID	License Number	Name of Licensee	Period Ending (yyymm)
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You must complete this schedule if you manufactured, imported, acquired or sold tobacco products (other than cigarettes) in the state during the month covered by this return. Use a separate schedule for each type of transaction that applies to your business identified in boxes A through D below. Use additional pages as necessary. All invoices supporting transactions identified in boxes A through D must be attached to this schedule to constitute a complete filing.

- Check one: A. Tobacco products manufactured, imported, acquired or sold. Enter on Schedule B, line 6.
 B. Credit for military sales. Enter on Schedule B, line 7.
 C. Credit for Metlakatla Indian Reservation or Klawock Smoke Shop sales. Enter on Schedule B, line 8.
 D. Other credits - Unsaleable or destroyed tobacco products. You must attach an affidavit from the manufacturer or distributor supporting the amount of tobacco products returned and/or U.S. Treasury Dept. Form ATF-F 5200.7 supporting the amount of tobacco products destroyed. Enter on Schedule B, line 9.

Invoice date	Name of supplier or purchaser	Invoice number	Tobacco products only
TOTALS CARRIED FORWARD FROM PREVIOUS PAGE(S)			
Total			

Schedule H
Alaska Cigarette Tax Stamp Discount - Unaffiliated Licensee

Federal ID	License Number	Name of Licensee	Period Ending (yyyymm)
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This is a supporting schedule for Alaska Cigarette and Tobacco Products Monthly Tax Return, Form 522. If you are **not** affiliated with any other Alaska cigarette and tobacco products tax licensee or you are filing a consolidated return that includes all affiliated licensees, use this worksheet to calculate the discount allowed on stamp purchases made during the month covered by this return. If you are affiliated with any other Alaska cigarette and tobacco products tax licensee and you and any of your affiliates file separate returns, you must use Schedule I to calculate your discount. The discount is equal to the sum of the amounts calculated using the following percentages of denominated value of stamps purchased by a licensee under this section in a calendar year: (1) \$1,000,000 or less, three percent; (2) the amount that is more than \$1,000,000 but not more than \$2,000,000, two percent; (3) the amount that is more than \$2,000,000, zero percent.

1	Total stamp purchases for the month covered by this return. From Schedule E, line 7, column (b)	1	
2	Less credit for unused stamps and stamped cigarettes returned to manufacturer or destroyed. From line 22 of Schedule J	2	()
3	Total current stamp purchases less credits. Subtract line 2 from line 1	3	
4	Total purchases from Schedule H, line 5 of your last stamp discount worksheet that represent accumulated stamp purchases for the year beginning January 1	4	
5	Total year-to-date stamp purchases. Add lines 3 and 4	5	
6	If line 4 is more than \$2,000,000, you are not entitled to a discount. Enter zero here and on line 2 of Schedule A. You are done computing your discount. If line 4 is less than \$2,000,000, leave line 6 blank and continue to line 7	6	
7	If the amount on line 5 is \$1,000,000 or less, multiply line 3 by 3% (.03). Enter here and on line 2 of Schedule A	7	

You are done computing your discount. Stop here.

-or-

8	If line 5 is more than \$1,000,000 and line 4 is \$1,000,000 or less, complete lines 8a through 9		
a	Discount base	8a	\$1,000,000
b	Amount from line 4	8b	()
c	Subtract line 8b from line 8a	8c	
d	Multiply line 8c by 3% (.03)	8d	
e	Amount from line 3	8e	
f	Amount from line 8c	8f	
g	Subtract line 8f from line 8e	8g	
h	Enter the smaller of line 8g or \$1,000,000	8h	
i	Multiply line 8h by 2% (.02)	8i	
9	Add lines 8d and 8i enter here and on line 2 of Schedule A	9	

You are done computing your discount. Stop here.

-or-

10	If line 5 is more than \$1,000,000 and line 4 is more than \$1,000,000 and less than \$2,000,000 complete lines 10a through 11		
a	Discount base	10a	\$2,000,000
b	Amount from line 4	10b	()
c	Subtract line 10b from line 10a	10c	
d	Enter the smaller of line 10c or line 3	10d	
e	Multiply line 10d by 2% (.02)	10e	
11	Enter the amount from line 10e here and on line 2 of Schedule A	11	

Schedule I
Alaska Cigarette Tax Stamp Discount - Affiliated Licensee

Federal ID	License Number	Name of Licensee	Period Ending (yyyymm)
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This is a supporting schedule for Alaska Cigarette and Tobacco Products Monthly Tax Return, Form 522. If you are affiliated with any other Alaska cigarette and tobacco products tax licensee and you and any of your affiliates file separate returns, use this worksheet to calculate the discount allowed on stamp purchases made during the month covered by this return. If you are not affiliated with any other Alaska cigarette and tobacco products tax licensee or you are filing a consolidated return that includes all affiliated licensees, you must use Schedule H to calculate your discount. The discount is equal to the sum of the amounts calculated using the following percentages of denominated value of stamps purchased by a licensee under this section in a calendar year: (1) \$1,000,000 or less, three percent; (2) the amount that is more than \$1,000,000 but not more than \$2,000,000, two percent; (3) the amount that is more than \$2,000,000, zero percent.

1	Total stamp purchases for the month covered by this return. From Schedule E, line 7, column (b)	1	
2	Less credit for unused stamps and stamped cigarettes returned to manufacturer or destroyed. From line 22 of Schedule J	2	()
3	Total current stamp purchases less credits. Subtract line 2 from line 1	3	
4	Total current stamp purchases less credits of affiliated licensees. From line 3 of Schedule I of all affiliated licensees for the month covered by this return	4	
5	Total current stamp purchases of affiliated group of licensees. Add lines 3 and 4	5	
6	Total purchases from Schedule I, line 7 of your last stamp discount worksheet that represent accumulated stamp purchases of the affiliated group of licensees for the year beginning January 1	6	
7	Total calendar year-to-date purchases of affiliated group of licensees. Add lines 5 and 6	7	
8	If line 6 is more than \$2,000,000, you are not entitled to a discount. Enter zero here and on line 2 of Schedule A. You are done computing your discount. If line 6 is less than \$2,000,000, leave line 8 blank and continue to line 9	8	
9	If the amount on line 7 is \$1,000,000 or less, multiply line 3 by 3% (.03). Enter here and on line 2 of Schedule A	9	

You are done computing your discount. Stop here.
 -or-

10	If line 7 is more than \$1,000,000 and line 6 is \$1,000,000 or less, complete lines 10a through 11		
	a	Discount base	10a \$1,000,000
	b	Amount from line 6	10b ()
	c	Subtract line 10b from line 10a	10c
	d	Divide line 3 by line 5	10d
	e	Multiply line 10d by line 10c	10e
	f	Multiply line 10e by 3% (.03)	10f
	g	Amount from line 3	10g
	h	Amount from line 10e	10h
	i	Subtract line 10h from line 10g	10i
	j	Enter the smaller of line 10i or \$1,000,000	10j
	k	Multiply line 10j by 2% (.02)	10k
11	Add lines 10f and 10k enter here and on line 2 of Schedule A		11

You are done computing your discount. Stop here.
 -or-

12	If line 7 is more then \$1,000,000 and line 6 is more than \$1,000,000 and less than \$2,000,000		
	a	Discount base	12a \$2,000,000
	b	Amount From line 6	12b
	c	Subtract line 12b from line 12a	12c
	d	Divide line 3 by line 5	12d
	e	Multiply line 12d by line 12c	12e
	f	Enter the smaller of line 12e or line 3	12f
	g	Multiply line 12f by 2% (.02)	12g
13	Enter the amount from line 12f here and on line 2 of Schedule A		13

Schedule J
Alaska Cigarette Tax Stamp Credits

Federal ID	License Number	Name of Licensee	Period Ending (yyyymm)
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This is a supporting schedule for Alaska Cigarette and Tobacco Products Monthly Tax Return, Form 522. Use this form to claim a credit for unused cigarette tax stamps returned to the Tax Division and for cigarette tax stamps affixed to packages of cigarettes returned to the manufacturer, sold to customers outside of Alaska or destroyed. A credit will not be given unless the required documentation is attached to the schedule.

Part I - Credit for unused cigarette tax stamps returned to Tax Division. Stamps must be received by the Tax Division before a credit will be given (see instructions).					
Stamp serial #s (required)	Stamp denomination (A)	# of stamps returned (B)	Stamp value (C)	Stamp color (description)	Value of stamps returned (multiply B x C)
	20		\$1.80	blue	1
	25		\$2.25	gray	2
	20		\$2.05	tan (NPM cigs)	3
	20		\$2.00	white	4
	25		\$2.50	brown	5
	20		\$2.25	yellow (NPM cigs)	6
Credit for stamps returned to or destroyed by the Tax Division. Add lines 1 through 6 and enter here					7

Part II - Credit for stamped cigarettes returned to manufacturer, destroyed or restamped. Attach certification from the manufacturer for returned cigarettes or other preapproved documentation attesting to the destruction (see instructions).					
Stamp serial #s (required)	Stamp denomination (A)	# of packages returned (B)	Stamp value (C)	Stamp color (description)	Value of stamps returned/destroyed (multiply B x C)
	20		\$1.80	blue	8
	25		\$2.25	gray	9
	20		\$2.05	tan (NPM cigs)	10
	20		\$2.00	white	11
	25		\$2.50	brown	12
	20		\$2.25	yellow (NPM cigs)	13
Credit for stamped cigarettes returned to manufacturer, destroyed or restamped. Add lines 8 through 13 and enter here					14

Part II - Credit for stamped cigarettes exported outside of Alaska for sale Complete schedule C for each state where cigarettes were sold.					
Stamp serial #s (required)	Stamp denomination (A)	# of packages exported (B)	Stamp Value (C)	Stamp color (description)	Value of stamps exported (multiply B x C)
	20		\$1.80	blue	15
	25		\$2.25	gray	16
	20		\$2.05	tan (NPM cigs)	17
	20		\$2.00	white	18
	25		\$2.50	brown	19
	20		\$2.25	yellow (NPM cigs)	20
Credit for stamped cigarettes exported outside of Alaska for sale. Add lines 15 through 20 and enter here					21

Part IV - Total credit for cigarette tax stamps returned, destroyed or exported outside Alaska. Add the amounts on lines 7, 14 and 21. Enter here and on line 3 of Schedule A and line 2 of Schedule H or I					22
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