

# INSTRUCTIONS Alaska Cigarette Tax Stamp Order Form

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## General Instructions

The Alaska 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 04-620** is used to purchase cigarette tax stamps. You may order stamps more than once during any month. This form must be completed each time you order tax stamps. You may also designate someone to order and possess cigarette tax stamps on your behalf by completing **Form 04-625** and filing it with the Tax Division.

## Specific Instructions

**Line 1.** Cigarette tax stamps are available in three denominations, 20 cigarettes per pack and 25 cigarettes per pack for PM cigarettes and 20 cigarettes per pack for NPM cigarettes. The 20 cigarettes per pack stamps are available for machine application in rolls of 15,000 and for hand application in lots of 150. The 25 cigarettes per pack stamps are available only for hand application in sheets of 150. Stamps may not be ordered in quantities smaller than 150.

**PM cigarettes** are cigarettes manufactured by those companies that signed the tobacco master settlement agreement.

**NPM cigarettes** are cigarettes manufactured by those companies that did not sign the tobacco master settlement agreement. A list of PM and NPM cigarettes approved for sale in Alaska can be found on our website at [www.tax.state.ak.us/programs/tobacco/reports/CompliantTPMBrandListings.pdf](http://www.tax.state.ak.us/programs/tobacco/reports/CompliantTPMBrandListings.pdf).

**Line 2.** Enter the number of rolls, lots, and sheets you wish to purchase.

**Line 3.** Multiply the number of rolls, lots, and sheets indicated in line 2 by the number of stamps identified in line 1. Enter the product here. This is the total number of stamps you wish to purchase with this order.

**Line 5.** Multiply the total numbers of stamps on line 3 by the value of each stamp indicated on line 4.

**Line 6.** Add the amounts in all columns from line 5 and

enter the sum here. This is your total cigarette tax due on this purchase of cigarette tax stamps.

**Line 7.** Enter the amount of tax you have paid or are paying with this order. If you are approved for a deferred payment plan and will be making a deferred payment for this order, enter zero here. Otherwise the amount you have paid or are paying must equal the tax due as calculated on line 6.

## Filing Stamp Orders

Stamp orders received before 10 a.m. AST will be filled on the same day if you have been pre-approved to purchase tax stamps under a deferred payment plan. Otherwise, stamp orders will be filled once verification of funds has been received by the Department. In all cases, stamps will be available for pick-up or mailing between the hours of 3 p.m. and 4:30 p.m. daily. Orders received after 10 a.m. will be available for pick-up between the hours of 3 p.m. and 4:30 p.m. the next business day. **Under no circumstances will stamp orders be filled on a walk-in basis.**

## Payment for Cigarette Tax Stamps

Payment for cigarette tax stamps is due at the time the stamps are ordered unless you have been approved to purchase cigarette tax stamps on a deferred payment basis. You may request to pay under a deferred payment plan by posting a bond and completing **Form 04-623**, Application to Purchase Cigarette Tax Stamps on Deferred Payment Basis. If approved for deferred payment, payment is due by the end of the month following the month in which you purchased the tax stamps. Remit payment with your monthly tax return, **Form 04-522**. If the amount due on the return is \$100,000 or more, you are required to make a payment using the Alaska Tax Division's free Tax Online Payment System (TOPS) or wire transfer in accordance with 15AAC 05.310.

If you are not approved for deferred payment, payment must be made by certified or cashier's check, postal money order, cash, TOPS or wire transfer.

If you have been an Alaska cigarette taxpayer for more than five years and have an exemplary filing and payment history and the amount owed is under \$100,000, you may use a company check to pay for stamps. For all other taxpay-

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ers, stamp orders will not be filled until funds have been verified. Depending upon your method of payment, this may take as long as two weeks. If you are paying for cigarette tax stamps at the time of purchase and the amount due is \$100,000 or more, you are required to make a payment using TOPS or wire transfer in accordance with 15 AAC 05.310.

## **Online Payment**

The Tax Division offers online electronic funds transfer through its Tax Online Payment System (TOPS). You must be an existing taxpayer with the Tax Division to make payment using TOPS; no pre-enrollment is required. If you are a first-time taxpayer in the State of Alaska, contact the Tax Division at 907.465.2320. Information and access to TOPS is located on the Tax Division website at:

*<https://www.tax.state.ak.us/TOPS/>*

TOPS is an ACH (Automated Clearing House) Debit system. Some companies have debit blocks on bank accounts. If your bank account has an ACH debit blocker, your TOPS payment request will be rejected by your bank unless the State of Alaska ACH identification number is registered with your bank for ACH debit processing.

If your account has a debit block or you suspect that it does, contact your bank to register the State of Alaska as an authorized ACH debit originator before making a payment through TOPS. The State of Alaska ACH ID Number is 0000902050. Rejected payments may result in penalties and/or interest.

TOPS does not accept ACH credit or credit card transactions. For more information, contact your financial institution or the Alaska Department of Revenue–Tax Division at 907.465.3776.

## **Wire Transfer Requirement**

Notify the State of Alaska–Treasury Division by fax at 907.465.4019 or email at [cashmgmt@revenue.state.ak.us](mailto:cashmgmt@revenue.state.ak.us) regarding a wire transfer by 2 p.m. on the business day prior to the wire transfer settlement date. Provide taxpayer name, EIN, license number (if applicable), tax type, tax period, payment amount, date of transfer and contact telephone number in the fax or email for proper identification of the payment upon receipt.

For account information needed for your bank to initiate a wire transfer of funds for tax payments, please contact Alaska Department of Revenue, Tax Division at the following:

Alaska Department of Revenue–Tax Division  
PO Box 110420  
Juneau, AK 99811-0420  
Phone: 907.465.2321  
Fax: 907.465.2375

## **Shipping Cigarette Tax Stamps**

Cigarette tax stamps must be picked up at the Tax Division’s Anchorage office at 550 W 7th Ave, Ste 500 by the licensee or the licensee’s agent or designee. Alternatively, the licensee may request that the stamps be shipped or transported in a manner specified by the licensee by completing **Form 04-621** and filed with the Tax Division prior to ordering stamps. The licensee is responsible for all costs incurred to ship stamps and bears all risk of possible loss or damage while the stamps are in transit. A refund or credit will only be given for lost or damaged stamps if the shipping company substantiates the loss or damage and damaged stamps are returned to the Department.

## **Signature**

**Form 04-620** must be signed and dated by the licensee or the licensee’s designee. Unsigned forms will not be accepted.

## **Where to Send Form 04-620**

**Form 04-620** may be mailed or delivered to:

Department of Revenue–Tax Division  
550 W 7th Ave, Ste 500  
Anchorage, AK 99501

It may also be faxed to 907.269.6644.

## **Questions**

If you have questions about this form, please contact the Tax Division at 907.269.6620.