

State of Alaska
Authorization of Agent or Designee
to Purchase Cigarette Tax Stamps

Authority: AS 43.50.540

The licensee identified in Part I hereby authorizes the entity identified in Part II to purchase cigarette tax stamps on its behalf. This authorization will remain in effect until the department receives the licensee's written notice of revocation of the authorization. The licensee understands that designation of another entity to purchase cigarette tax stamps does not absolve the licensee of its liability to pay the amount due for cigarette tax stamps in the time required by law.

Part I
Licensee Authorizing an Agent or Designee to Purchase Cigarette Tax Stamps

Name			Telephone Number	Fax Number	License Number
Mailing Address			E-Mail Address		
City	State	Zip Code + 4	Contact Person	Contact Telephone Number	

Check here if you have been authorized to and are paying under a deferred payment plan.

Part II
Agent or Designee Authorized to Purchase Cigarette Tax Stamps on Behalf of Licensee

Name			Telephone Number	Fax Number
Mailing Address			E-Mail Address	
City	State	Zip Code	Contact Person	Contact Telephone Number

By signing this form, the licensee understands that any cigarette tax liability arising from the purchase of cigarette tax stamps by the Agent or Designee identified in Part II on behalf of the licensee is the sole responsibility of the licensee.

Signature of Licensee

Printed Name of Licensee

Title

Date

For Department Use Only

Authorization of agent or designee to purchase cigarette tax stamps on behalf of the licensee identified in Part I is acknowledged by the Tax Division.

Signature

Title

Date

INSTRUCTIONS

Alaska Authorization of Agent or Designee to Purchase Cigarette Tax Stamps

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. Cigarette licensees must purchase cigarette tax stamps from the Alaska Department of Revenue, Tax Division. Under Alaska statute, cigarette licensees may appoint an agent or designee to purchase cigarette tax stamps on their behalf. The appointment must be made by completing Form 04-625. The department will not allow anyone other than the licensee to purchase cigarette tax stamps before and unless Form 04-625 has been completed. Please note: The appointment of an agent or designee to purchase cigarette tax stamps on behalf of a licensee does not absolve the licensee of its liability to pay the amount due for cigarette tax stamps or its responsibility to file a cigarette and tobacco products excise tax return as required by law.

Specific Instructions

Part I

Enter information regarding the licensee authorizing an agent or designee to purchase cigarette tax stamps on its behalf.

Part II

Enter information identifying the agent or designee that will be purchasing cigarette tax stamps on behalf of the licensee identified in Part I.

Signature

Form 04-625 must be signed and dated by the licensee. Unsigned forms will not be accepted.

Where to Send Form 04-625

Form 04-625 must be mailed or delivered to the Department of Revenue, Tax Division, 550 W. 7th Avenue, Suite 500, Anchorage, AK 99501. After the form has been received, a copy acknowledging receipt by the department will be returned to you. Your agent or designee may begin to make purchases of cigarette tax stamps on your behalf only after the form has been received by the department.

Payment For Cigarette Tax Stamps

If you have authorized an agent or designee to purchase cigarette tax stamps on your behalf, you are liable to pay for all cigarette tax stamps purchased for you by the agent or designee. Payment for cigarette tax stamps is due at the time the tax stamps are purchased unless you have requested and been approved to purchase cigarette tax stamps on a deferred payment basis. If you have been approved to purchase cigarette tax stamps on a deferred payment basis, payment is due by the end of the month following the month in which your agent or designee purchased the tax stamps. You should remit payment with your monthly tax return, Form 04-522. If you fail to make payment at the time due, we will assess all penalties and interest and your agent or designee will no longer be able to purchase cigarette tax stamps on your behalf.

Revocation of Authorization of Agent or Designee to Purchase Cigarette Tax Stamps

The appointment of an agent or designee to purchase cigarette tax stamps on your behalf will remain in effect until the Tax Division receives a written notice of revocation of the authorization. The department may also revoke this authorization if you fail to make payment for the cigarette tax stamps purchased by your agent or designee in the time required by law.

Questions

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