

**Alaska Department of Revenue
Tax Division
FY 13 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: 8/30/2013

Cigarettes

| <u>Category</u> | <u>Jul-12</u> | <u>Aug-12</u> | <u>Sep-12</u> | <u>Oct-12</u> | <u>Nov-12</u> | <u>Dec-12</u> | <u>Jan-13</u> | <u>Feb-13</u> | <u>Mar-13</u> | <u>Apr-13</u> | <u>May-13</u> | <u>Jun-13</u> | <u>Grand Total</u> |
|---|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|--------------------|
| Total Cigarettes Purchased or Sold (See Note 1) | 58,719,492 | 54,502,781 | 48,078,703 | 57,690,749 | 45,990,300 | 25,832,553 | 52,511,598 | 46,401,610 | 42,981,067 | 42,383,852 | 47,908,719 | 53,508,841 | 576,510,265 |
| Less Military Sales (See Note 1) | 202,400 | 121,000 | 115,600 | 122,600 | 81,400 | 64,200 | 116,600 | 132,200 | 174,400 | 26,000 | 158,800 | 143,200 | 1,458,400 |
| Less Indian Sales | 296,800 | 428,400 | 173,800 | 285,000 | 290,000 | 238,400 | 227,600 | 152,600 | 258,000 | 246,200 | 197,200 | 298,200 | 3,092,200 |
| Less Other Credits | 237,100 | 220,990 | 336,220 | 171,350 | 169,130 | 190,630 | 120,540 | 201,680 | 273,000 | 276,700 | 124,080 | 105,525 | 2,426,945 |
| Net Taxable Volume | 57,983,192 | 53,732,391 | 47,453,083 | 57,111,799 | 45,449,770 | 25,339,323 | 52,046,858 | 45,915,130 | 42,275,667 | 41,834,952 | 47,428,639 | 52,961,916 | 569,532,720 |
| 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 | \$5,798,319 | \$5,373,239 | \$4,745,308 | \$5,711,180 | \$4,544,977 | \$2,533,932 | \$5,204,686 | \$4,591,513 | \$4,227,567 | \$4,183,495 | \$4,742,864 | \$5,296,192 | \$56,953,272 |
| Less Cigarette Stamp Discount | 15,486 | 10,524 | 9,504 | 13,500 | 24,300 | 7,304 | 137,363 | 37,505 | 18,675 | 14,731 | 2,695 | 21,605 | \$313,192 |
| Net Cigarette Tax Liability | \$5,782,833 | \$5,362,715 | \$4,735,804 | \$5,697,680 | \$4,520,677 | \$2,526,628 | \$5,067,323 | \$4,554,008 | \$4,208,892 | \$4,168,764 | \$4,740,169 | \$5,274,587 | \$56,640,080 |

Other Tobacco Products

| | | | | | | | | | | | | | |
|----------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|---------------------|
| Total Wholesale Value | \$1,650,065 | \$1,679,298 | \$1,280,520 | \$1,673,302 | \$1,112,493 | \$1,232,801 | \$1,509,088 | \$1,226,474 | \$1,375,693 | \$1,340,455 | \$1,570,548 | \$1,492,634 | \$17,143,371 |
| Less Military Sales | 4,748 | 6,546 | 4,895 | 8,030 | 13,093 | 3,573 | 9,794 | 13,606 | 5,526 | 519 | 11,672 | 11,746 | 93,748 |
| Less Indian Sales | 6,087 | 6,019 | 5,635 | 5,417 | 4,358 | 4,906 | 4,514 | 2,990 | 4,838 | 4,118 | 6,665 | 6,105 | 61,652 |
| Less Other Credits | 8,952 | 15,392 | 21,383 | 71,404 | 20,350 | 15,196 | 16,082 | 14,395 | 13,100 | 33,535 | 18,348 | 53,195 | 301,332 |
| Taxable Wholesale Value | 1,630,278 | 1,651,341 | 1,248,607 | 1,588,451 | 1,074,692 | 1,209,126 | 1,478,698 | 1,195,483 | 1,352,229 | 1,302,283 | 1,533,863 | 1,421,588 | 16,686,639 |
| Tax Rate | 75% | 75% | 75% | 75% | 75% | 75% | 75% | 75% | 75% | 75% | 75% | 75% | 75% |
| OTP Tax before commission | \$1,222,709 | \$1,238,506 | \$936,455 | \$1,191,338 | \$806,019 | \$906,845 | \$1,109,024 | \$896,612 | \$1,014,172 | \$976,712 | \$1,150,397 | \$1,066,191 | \$12,514,980 |
| Less 0.4% Commission | 4,891 | 4,951 | 3,746 | 4,766 | 3,224 | 3,627 | 4,435 | 3,586 | 4,057 | 3,908 | 4,601 | 4,264 | \$50,056 |
| Net OTP Tax Liability | \$1,217,818 | 1,233,555 | 932,709 | 1,186,572 | 802,795 | 903,218 | 1,104,589 | 893,026 | 1,010,115 | 972,804 | 1,145,796 | 1,061,927 | \$12,464,924 |
| Net Cigarette and OTP Tax | \$7,000,651 | \$6,596,270 | \$5,668,513 | \$6,884,252 | \$5,323,472 | \$3,429,846 | \$6,171,912 | \$5,447,034 | \$5,219,007 | \$5,141,568 | \$5,885,965 | \$6,336,514 | \$69,105,004 |

Note 1: Manufacturers direct military sales not included