

Alaska Department of Revenue
Tax Division
FY 05 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: 10/14/05

Cigarettes

<u>Category</u>	<u>Jul-04</u>	<u>Aug-04</u>	<u>Sep-04</u>	<u>Oct-04</u>	<u>Nov-04</u>	<u>Dec-04</u>	<u>Jan-05</u>	<u>Feb-05</u>	<u>Mar-05</u>	<u>Apr-05</u>	<u>May-05</u>	<u>Jun-05</u>	<u>Grand Total</u>
Total Cigarettes Purchased or Sold (See Note 1)	76,786,750	82,382,520	106,214,260	73,163,310	81,384,900	103,032,860	41,387,775	39,517,338	55,915,100	44,400,750	66,083,600	82,604,263	852,873,425
Less Military Sales (See Note 1)	2,537,600	3,165,000	271,600	108,600	228,000	112,200	1,987,400	200,400	2,666,600	1,933,000	215,800	2,838,800	16,265,000
Less Indian Sales	234,200	463,400	282,000	463,400	329,400	322,800	358,800	349,600	288,700	432,000	453,200	369,600	4,347,100
Less Other Credits	34,200	0	200	7,040	7,680	25,991,165	428,863	974,808	8,021,378	204,213	3,836,193	224,613	39,730,351
Net Taxable Volume	73,980,750	78,754,120	105,660,460	72,584,270	80,819,820	76,606,695	38,612,713	37,992,530	44,938,422	41,831,538	61,578,407	79,171,250	792,530,974
Tax Rate Per Cigarette	\$0.05	\$0.05	\$0.05	\$0.05	\$0.05	\$0.05	\$0.08	\$0.08	\$0.08	\$0.08	\$0.08	\$0.08	\$0.08
Gross Cigarette Tax Liability	\$3,699,038	\$3,937,706	\$5,283,023	\$3,629,214	\$4,040,991	\$3,830,335	\$3,089,017	\$3,039,402	\$3,595,074	\$3,346,523	\$4,926,273	\$6,333,700	\$48,750,294
Less Cigarette Stamp Discount	17,588	23,854	11,225	17,430	8,820	23,254	90,379	81,208	58,418	42,067	38,817	26,223	439,282
Net Cigarette Tax Liability	\$3,681,450	\$3,913,852	\$5,271,798	\$3,611,784	\$4,032,171	\$3,807,081	\$2,998,638	\$2,958,195	\$3,536,656	\$3,304,456	\$4,887,456	\$6,307,477	\$48,311,012

Other Tobacco Products (OTP)

Total Wholesale Value	\$991,035	\$1,072,574	\$919,397	\$780,818	\$824,456	\$692,804	\$774,344	\$696,280	\$819,593	\$842,838	\$1,120,104	\$1,180,616	\$10,714,857
Less Military Sales	5,433	6,686	7,547	7,943	5,444	2,600	6,639	2,947	7,282	3,925	6,315	9,454	\$72,215
Less Indian Sales	6,883	6,793	4,678	7,371	6,030	4,206	2,506	3,956	4,591	5,548	4,322	5,644	\$62,529
Less Other Credits	25,842	22,251	14,984	16,979	33,754	6,366	22,462	25,399	21,425	57,575	4,650	29,879	\$281,564
Taxable Wholesale Value	952,877	1,036,844	892,188	748,525	779,228	679,632	742,736	663,978	786,295	775,790	1,104,817	1,135,639	10,298,549
Tax Rate	75%	75%	75%	75%	75%	75%	75%	75%	75%	75%	75%	75%	75%
OTP Tax before commission	\$714,658	\$777,633	\$669,141	\$561,394	\$584,421	\$509,724	\$557,052	\$497,983	\$589,721	\$581,843	\$828,613	\$851,729	\$7,723,912
Less 0.4% Commission	(2,859)	(3,111)	(2,677)	(2,246)	(2,338)	(2,039)	(2,228)	(1,992)	(2,359)	(2,327)	(3,314)	(3,407)	(30,896)
Net OTP Tax Liability	\$711,799	\$774,522	\$666,464	\$559,148	\$582,084	\$507,685	\$554,824	\$495,991	\$587,362	\$579,515	\$825,299	\$848,322	\$7,693,016
Net Cigarette and OTP Tax	\$4,393,249	\$4,688,375	\$5,938,262	\$4,170,932	\$4,614,255	\$4,314,766	\$3,553,462	\$3,454,186	\$4,124,018	\$3,883,971	\$5,712,754	\$7,155,799	\$56,004,028

Note 1: Manufacturers direct military sales not included