

STATE OF ARIZONA

Department of Revenue



Douglas A. Ducey
Governor

Robert Woods
Director

Dear Distributor:

The Arizona Department of Revenue (Department) has received a tobacco tax filing for the month of _____, 202_ submitted on behalf of the distributor pursuant to Arizona Revised Statutes (A.R.S.) §§ 42-3462 and/or 3501. A.R.S. § 42-3462(A)(1) requires the tax filing to contain the brand names and quantities of each brand of cigarettes and roll-your-own tobacco in possession at the beginning and end of the reporting period. While processing the distributor's tax filing, the Department identified the following discrepancies between the data contained in the Filing:

- **Beginning cigarette inventory does not match the prior month's reported ending inventory.**

Please carefully review the information contained in the distributor's Month, 202_ filing and make any necessary changes by amending the report through your account on Arizona Luxury Tax Online (ALTO). **Please note the beginning inventory of the month should always match the prior month's reported ending inventory.**

The Department will require a response to verify the accuracy and completion. of the distributor's Month, 202_ Filing.

Thank you for your prompt attention to this request. If you have any questions regarding this notice or if you would like further assistance, please contact the Tobacco Tax Unit at (602) 716-7808.

Sincerely,

Jeffrey Flinn

luxurytax@azdor.gov

Tobacco Tax Unit Manager

Arizona Department of Revenue