



**TIM RUSSELL**  
Commissioner

# State of Alabama Department of Revenue

(www.revenue.alabama.gov)  
50 North Ripley Street  
Montgomery, Alabama 36132  
August 29, 2008

**CYNTHIA UNDERWOOD**  
Assistant Commissioner  
**LEWIS A. EASTERLY**  
Secretary

## **NOTICE**

**TO: Alabama Automotive Dismantlers and Parts Recyclers**

**RE: Limited Liability Companies (LLCs)**

Our files indicate that you are a limited liability company (LLC). Therefore, your bond form for an automotive dismantler and parts recycler on file with this office shows the names of all members and the name of the limited liability company. Effective October 1, 2008, you will no longer be required to list each member of the LLC. The entity should only be designated in the full legal name of the limited liability company. Therefore, prior to applying for your automotive dismantler and parts recycler license for the 2008/2009 license year, you must obtain a bond rider from your surety company to reflect the true legal name of the limited liability company.

If you will be presenting a new bond for an automotive dismantler and parts recycler for the 2008/2009 license year, only the name of the LLC should be listed on the bond form.

Note: The requested document must be submitted with your **2008/2009** automotive dismantler and parts recycler application. A bond form received in our office as a separate item or any documents received prior to September 2, 2008 will be returned to you.

Your assistance in making the required change will be greatly appreciated.

Questions concerning this notice should be directed to:

**Severance & License Tax Section  
Sales, Use & Business Tax Division  
P. O. Box 327550  
Montgomery, Alabama 36132-7550  
(334) 353-7827**