



JULIE P. MAGEE
Commissioner

State of Alabama Department of Revenue

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

August 1, 2014

MICHAEL E. MASON
Assistant Commissioner

JOE W. GARRETT, JR.
Deputy Commissioner

CURTIS E. STEWART
Deputy Commissioner

NOTICE

To: All persons, firms and corporations filing a sales tax return.

Effective August 1, 2014, the guidelines used to determine if a taxpayer is required to make an estimated payment on their monthly state sales tax return has changed. Legislative Act No. 2014-316, also known as the Small Business Tax Relief Act of 2014, amends Section 40-23-7, Code of Alabama 1975, to increase the average monthly tax liability for a taxpayer to be required to make estimated state sales tax payments from \$1,000 or greater to \$2,500 or greater.

All persons, firms and corporations filing a sales tax return affected by Act No. 2014-316 will be notified by direct letter.

If you have any questions regarding this notice, please contact the Sales and Use Tax Division at the address or telephone number shown below:

Alabama Department of Revenue
Sales and Use Tax Division
P. O. Box 327710
Montgomery, Al 36132-7710
Phone: (334) 242-1490
Fax: (334) 353-7867