



G. THOMAS SURTEES
Commissioner

State of Alabama Department of Revenue

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

CYNTHIA UNDERWOOD
Assistant Commissioner
LEWIS A. EASTERLY
Secretary

June 23, 2006

TO: ALL LODGINGS TAX ACCOUNT HOLDERS

Effective with the June 2006 filing period, the Alabama State 4 and 5 percent Lodgings Tax Returns (Forms 2320 and 2310) will be consolidated into one state lodgings tax report. Initially, your new state lodgings tax return will not have any counties indicated on the form. Therefore, if you file the lodgings tax via the Internet, you should first customize the return for your business by selecting the appropriate counties following the instructions for First Time Users as explained in the General Information For Filing Alabama Lodgings Tax Returns on the Alabama Department of Revenue Web site at: www.revenue.alabama.gov/salestax/efiling.html. If you file the state lodgings tax by telephone, you will need to add the counties by entering the appropriate county code for each county that you wish to file. If you have multiple business locations in the same county, the amounts should be combined and reported in aggregate for that county. A listing of all county codes is located on the back of this notice for your convenience. **It is very important that the appropriate county code is selected to ensure that the correct amount of state lodgings tax is calculated.** The consolidation of the 4 and 5 percent state lodgings tax returns will eliminate the need for taxpayers with business locations in multiple North Alabama 5 percent counties to file separate state lodgings tax returns for each county and will help simplify the filing of your lodgings tax return through the Alabama Paperless Filing System.

Due to the consolidation of the 4 and 5 percent state lodgings tax returns, all lodgings tax account holders currently filing only the North Alabama Special 5 percent lodgings tax will be assigned a new lodgings tax account number. However, all lodgings tax account holders currently filing both the North Alabama Special 5 percent lodgings tax and the state 4 percent lodgings tax will now file all state lodgings tax under the existing state 4 percent lodgings tax account number. Lodgings tax account holders currently filing only a 4 percent lodgings tax return will continue to file state lodgings tax under the existing account number.

Account holders currently filing only the 5 percent North Alabama Special Lodgings Tax return will receive additional information regarding your new lodgings tax account number and your filing requirements. However, please note that your Sign-On ID, Access Code, User ID and password will remain the same.

If you have any questions or need additional information, please contact this office.

Alabama Department of Revenue
Sales, Use & Business Tax Division
P.O. Box 327710
Montgomery, AL 36132-7710
(334) 242-1490
(866) 576-6531

4% Counties

County Code	County	County Code	County
0100	Autauga	3400	Henry
0200	Baldwin	3500	Houston
0300	Barbour	3700	Jefferson
0400	Bibb	3800	Lamar
0600	Bullock	4100	Lee
0700	Butler	4300	Lowndes
0800	Calhoun	4400	Macon
0900	Chambers	4600	Marengo
1100	Chilton	4900	Mobile
1200	Choctaw	5000	Monroe
1300	Clarke	5100	Montgomery
1400	Clay	5300	Perry
1500	Cleburne	5400	Pickens
1600	Coffee	5500	Pike
1800	Conecuh	5600	Randolph
1900	Coosa	5700	Russell
2000	Covington	5800	Shelby
2100	Crenshaw	5900	St. Clair
2300	Dale	6000	Sumter
2400	Dallas	6100	Talladega
2600	Elmore	6200	Tallapoosa
2700	Escambia	6300	Tuscaloosa
2900	Fayette	6400	Walker
3100	Geneva	6500	Washington
3200	Greene	6600	Wilcox
3300	Hale		

5% Counties

County Code	County
0500	Blount
1000	Cherokee
1700	Colbert
2200	Cullman
2500	DeKalb
2800	Etowah
3000	Franklin
3600	Jackson
3900	Lauderdale
4000	Lawrence
4200	Limestone
4500	Madison
4700	Marion
4800	Marshall
5200	Morgan
6700	Winston