State of Alabama
Department of Revenue
(www.revenue.alabama.gov)
50 North Ripley Street
Montgomery, Alabama 36132

August 1, 2014

NOTICE

This notice is for all persons, firms, and corporations whose average monthly state sales tax liability decreased to less than $2,500.00 for the calendar year 2013.

Act No. 2014-316, effective August 1, 2014, amends Section 40-23-7, Code of Alabama 1975, increasing 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.

The Alabama Department of Revenue has reviewed your state sales tax account for the calendar year 2013 and has determined your average monthly state sales tax liability is less than $2,500. As a result, you no longer have to include estimates on your monthly state sales tax return.

Please use your August 2014 return to take credit for the estimate paid on your July 2014 return; however**, do not make an estimated payment for September 2014.**

You may direct questions concerning this notice to:
Sales and Use Tax Division
P.O. Box 327710
Montgomery, AL 36132-7710
334-242-1490