

**ALABAMA DEPARTMENT OF REVENUE - SALES AND USE TAX RULES**  
**Code of Alabama 1975, Sections 40-23-31 and 40-23-83**

**810-6-4-.19. State Sales Tax Returns Required From All Retail Vendors and Annual Schedule of Locations Required from all Retail Vendors with Multiple Locations.**

(1) All retail vendors required by law to collect, report, and remit sales taxes are required to observe the following rules in reporting and remitting state sales taxes:

(a) Each retail vendor shall prepare and forward to the Department of Revenue within the time prescribed by law, on forms prepared and furnished by the Department of Revenue, a state sales tax return for each calendar tax reporting period and shall compute and pay to the Department of Revenue the tax due. The returns shall require the following information:

1. Taxpayer's sales tax account number, legal name, and complete address,
2. Period covered by the return and due date of the return,
3. Estimated tax due for the current month, if applicable,
4. A breakdown, by applicable tax rate, of gross sales, gross receipts from places of amusement or entertainment, withdrawals, and collections during the tax reporting period on credit sales previously claimed as a deduction,
5. Totals, by applicable tax rate, of the items enumerated in 4. above,
6. A breakdown, by otherwise applicable tax rates, of total deductions claimed,
7. Measure of tax by applicable tax rate,
8. Gross tax due by applicable tax rate,
9. Number of automotive vehicles withdrawn for use as demonstrators and tax due thereon,
10. Total gross amount of tax due,
11. A computation of any applicable discount for prompt payment,
12. Estimated tax paid on previous month's return, if applicable,
13. Tax due after deducting applicable discount and/or credit for previous month's estimate,
14. Total tax due (tax due plus current month's estimate, if applicable),
15. Penalties and interest due, if applicable,

(Continued)

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**810-6-4-19. (Continued)**

16. Credits claimed, if any,
17. Total amount due,
18. Total amount remitted,
19. An indication if payment of tax is made through electronic funds transfer (EFT), and
20. Taxpayer's signature and date signed.

(b) Each retail vendor shall file only one state sales tax return per tax reporting period for all retail units of business operated within the State.

(c) Each retail vendor with more than one business location shall furnish annually a schedule fully and completely disclosing:

1. The number of places of business operated.
2. The location of each place of business operated.
3. The gross sales of each such place of business.
4. The amount of deductible sales of each place of business.
5. Such other pertinent information as the Department of Revenue deems necessary to break down retail sales information by county of origin and by industry in a reliable and valid manner. This annual schedule shall be submitted to the Department of Revenue on forms prepared and furnished by the Department of Revenue.

(d) Unless the retail vendor qualifies to file and pay state sales tax on a calendar quarter or calendar year basis, state sales tax is due and payable in monthly installments on or before the twentieth day of the month next succeeding the month in which the tax accrues. See Rule 810-6-5-.30 Filing and Paying State Sales and Use Taxes and State-Administered County and Municipal Sales and Use Taxes on a Quarterly or Annual Basis. (Section 40-23-7, Code of Alabama 1975) (Adopted October 1, 1959, readopted through APA effective October 1, 1982, amended April 22, 1985, amended April 1, 1996, amended October 20, 1998)