



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 sales tax liability was \$2,500 or greater during calendar year 2013 and who are not currently making estimated payments.

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.

Upon reviewing your monthly sales tax returns for the calendar year 2013, we find that you are now subject to the provisions of Section 40-23-7, Code of Alabama 1975, which requires estimated payments during the period in which the liability accrues. This requirement applies to state sales tax only. Estimated payments are not required for city and county sales taxes. Your first estimated payment will be for the month of September 2014 and should be reflected on your August 2014 return, due on or before September 22, 2014. Estimates must be at least $\frac{2}{3}$ of the actual tax due for the same calendar month last year, or $\frac{2}{3}$ of the tax due for the current month.

You may direct questions concerning this notice to:

Sales and Use Tax Division
P.O. Box 327710
Montgomery, AL 36132-7710
334-242-1490