

# ONE SPOT Information Form for

Municipality / County of \_\_\_\_\_

Please read this document carefully. Complete this form where information is requested for the purpose of properly setting up the ONE SPOT system for your locality's taxes, and for providing information to you about the functionality of the system.

Does your locality currently have internet connections that can be used to access the ADOR's website to download return and payment information submitted through ONE SPOT? \_\_\_\_\_ Yes \_\_\_\_\_ No

If no, what computer equipment or software are you currently using? \_\_\_\_\_

**SALES TAX**

Administrator \_\_\_\_\_

	Rates	Tax Rate Levied in PJ Y or N; If Y, give rate	Portion Levied for Education Y or N; If Y, give rate/percentage
General	_____	_____	_____
Amusement	_____	_____	_____
Auto	_____	_____	_____
Mfg Mach	_____	_____	_____
Farm	_____	_____	_____
Vending	_____	_____	_____
Withdrawal Fee	_____	_____	_____

**USE TAX RATES**

Administrator \_\_\_\_\_

	Rates	Tax Rate Levied in PJ Y or N; If Y, give rate	Portion Levied for Education Y or N; If Y, give rate/percentage
General	_____	_____	_____
Auto	_____	_____	_____
Mfg Mach	_____	_____	_____
Farm	_____	_____	_____

**RENTAL TAX RATES**

Administrator \_\_\_\_\_

	Rates	Tax Rate Levied in PJ Y or N; If Y, give rate
General	_____	_____
Auto	_____	_____
Linen	_____	_____

**LODGINGS TAX RATES**

Administrator \_\_\_\_\_

	Rates	Tax Levied in PJ Y or N; If Y, give rate
General	_____	_____
Per Room Fee	_____	_____

DO YOU HAVE AN INDUSTRY SPECIFIC SALES, USE, RENTAL OR LODGINGS TAX? Give rates, details and copy of return(s):

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

[Send a copy of the locality's sales, sellers use, consumers use, and rental tax returns with this form.]

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Act 2012-279 requires ACH Debit payment at the time the return is filed, unless the locality approves ACH Credit payments. If the locality does not accept ACH Credit payments, ACH Credit taxpayers will not be able to file that locality's return through ONE SPOT. An ACH Credit method payment requires the taxpayer contact his/her banking institution to initiate payment to the appropriate taxing jurisdiction; therefore, the taxpayer must be provided the locality's banking information (bank routing number and bank account number). The taxpayer will be required to contact the locality for this information.

**Will your locality accept ACH Credit payments from taxpayers approved by ADOR for ACH Credit payments?**

\_\_\_\_\_ Yes \_\_\_\_\_ No

## **DISCOUNT CALCULATIONS:**

**State of Alabama discount calculations are as follows for tax that is timely paid:**

**Sales tax:**

5% on the 1<sup>st</sup> \$100 of tax due and 2% of all tax over \$100. Discount cannot exceed \$400 per month.

**Lodgings Tax:**

5% on the 1<sup>st</sup> \$100 of tax due and 2% of all tax over \$100. No cap on discount.

**Sellers Use Tax, Consumers Use Tax, and Rental Tax:**

No discount allowed.

**My locality's discount calculations are the same as the State's discount calculations:**

\_\_\_\_\_ Yes \_\_\_\_\_ No

If no, please provide your locality's discount calculations for each tax type in the space provided below:

## **INTEREST CALCULATIONS:**

If tax is not timely paid, interest is also due. Pursuant to 40-1-44, interest is applied at the same rate established by the Secretary of the Treasury under the authority of 26 USC 6621. The interest rate table can be accessed at <https://revenue.alabama.gov/assessments/quarterly-interest-rates/>. Pursuant to Title 11, Code of Alabama 1975, interest for self-administered taxes is also to be computed in accordance with section 40-1-44. Please confirm below how interest is computed by your locality:

**Does your locality compute interest the same as the State pursuant to 40-1-44:** \_\_\_\_\_ Yes \_\_\_\_\_ No

**Does your locality compute interest at 1% per month (this option was removed by Act 2017-415, effective August 1, 2017):** \_\_\_\_\_ Yes \_\_\_\_\_ No

**Format and maximum length used by your locality in assigning tax accounts (give example):**

\_\_\_\_\_

**Does your locality require taxpayers with multiple locations within your locality to report their taxes by location (with separate account numbers), or combined (as one account)?** \_\_\_\_\_

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## PENALTY CALCULATIONS:

In accordance with Sections 40-2A-11(a) & (b), Code of Alabama 1975, returns filed after the due date are subject to a "**failure to timely file**" penalty equal to the greater of 10% of the tax required to be paid on the return or \$50. Tax payments received after the due date, are subject to a "**failure to timely pay**" penalty equal to 10% of the delinquent tax. Below is a detailed explanation of the application of the penalties by the e-filing system:

### Failure to Timely Pay (FTTP) Penalty:

#### Taxpayers mandated pursuant to Section 41-1-20 of EFT Law to pay via EFT that choose ACH Debit Method:

Returns submitted online after 4:00 pm CST of the Due Date, a 10% FTTP penalty is applied and any discounts disallowed.

#### Taxpayers that are allowed to make payment via ACH Credit Method:

Returns submitted online after midnight CST of the Due Date, a 10% FTTP penalty is applied, and any discounts are disallowed.

### Failure to Timely File (FTTF) Penalty:

#### All taxpayers, regardless of EFT payment method:

Returns submitted online after midnight CST of the Due Date, a FTTF penalty is applied which is the greater of 10% of the tax required to be paid on the return or \$50.

**NOTE:** The FTTF penalty is applied to **each Tax Type**, i.e. sales tax, sellers use tax, consumers use tax, rental tax, and lodgings tax, shown on the taxpayer's return. When multiple Rate Types (i.e. general, auto, manufacturing machine, farm, etc.) are filed for a given Tax Type, if the \$50 penalty is greater than 10% of the total tax due for the Tax Type, the \$50 penalty will be prorated equally among the Rate Types.

## INFORMATION YOU WANT SHOWN ON THE "CONTACT INFORMATION FOR SELF-ADMINISTERED JURISDICTIONS" WEB PAGE:

Department / Section Name: \_\_\_\_\_

Contact Name & Title: \_\_\_\_\_

Contact Name & Title: \_\_\_\_\_

Address: \_\_\_\_\_

Phone Number(s): \_\_\_\_\_

Fax Number: \_\_\_\_\_

E-Mail Address(es): \_\_\_\_\_

Web site address: \_\_\_\_\_

Form Completed by: \_\_\_\_\_

Signature of Authorized Municipal/County Official

Date

Print Name: \_\_\_\_\_

Title: \_\_\_\_\_

**Mail to:** Alabama Department of Revenue, ONE SPOT, PO Box 327710, Montgomery, AL 36132-7710

**Questions:** [localtaxunit@revenue.alabama.gov](mailto:localtaxunit@revenue.alabama.gov)