

## Carlisle Named State Revenue Commissioner

**O**n January 3, 2003, Gov. Bob Riley announced the appointment of retired businessman Dwight Carlisle as commissioner of the Alabama Department of Revenue. Carlisle brings to the tax agency years of valuable business experience and service in the textile industry.

Carlisle, 67, is former president and chief executive officer of the Russell Corporation. Headquartered in Alexander City, Alabama, the corporation employs some 17,000 individuals worldwide and realizes approximately \$1.6 billion in annual sales.

Carlisle's early years with Russell stem from his part-time employment there while he was enrolled in Auburn University's cooperative education program. Following graduation from Auburn with a degree in textile engineering in 1958, he joined the corporation as a full-time employee.

Carlisle's career with Russell Corporation has been marked by distinction. In 1975 he was named to the company's board of directors; in 1982 he was named president and chief operating officer; in 1988 he was named president and chief executive officer. His distinguished career with the corporation ended with his retirement in 1991.

He served as president of the Alabama Textile Manufacturers Association, chairman of the board of directors of the National Knitwear Manufacturers Association,

and member of the board of directors of the American Apparel Manufacturers Association.

Auburn University honored him with the Distinguished Auburn Engineer Award in 1989 and an honorary Doctor of Science degree in 1995. At Auburn he served on the Auburn Alumni Engineering Council, the advisory committee of the School of Business, and the Auburn University Research Advisory Council.

Alexander City named Carlisle "Man of the Year" in 1989.



Dwight Carlisle

Currently he serves on the board of the Alabama Sports Hall of Fame, the Auburn Alumni Association and the Russell Bryant-Jordan Scholar Athlete Program. He is also a trustee of the Alabama Department of Archives and History.

## ADOR Employee Recognized for Cost-saving Suggestion

**T**he Alabama Employees' Suggestion Incentive Board recognized Don Graham, of the Alabama Department of Revenue Sales, Use and Business Tax Division, as the Alabama Employee Incentives Award winner for 2002.



Don Graham

The Alabama Employees' Suggestion Incentive Board, established by Act 2000-767, strives to promote government

accountability and efficiency by awarding those state employees who make suggestions resulting in substantial financial savings or improved efficiency. The board is comprised of the state finance director, the governor, and the executive director of the Alabama State Employees' Association.

On Jan. 15, 2003, former Gov. Don Siegelman and former Finance Director Henry Mabry presented Graham with the top \$5,000 cash award on behalf of the board.

Graham, special projects manager, captured the award by recommending the

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## Cost-saving Suggestion

(Continued from Page 1)

creation of a CD-based business tax return filing program aimed at businesses filing state sales, use, rental, and lodgings tax returns, as well as local returns for any state-administered local taxes.

“Today, most tax returns are prepared using some type of computer-assisted technology. The electronic filing of returns has opened the door to a whole new way of filing and processing tax returns for taxpayers and tax agencies. To keep step with the many advances the department has made so far in the area of electronic filing of individual and business tax returns, I thought it was necessary to look at the way we produce and provide the traditional ‘paper’ returns to business taxpayers. I thought the department should look for ways to improve our service to the traditional paper-filers as well as to our electronic filers,” said Graham.

Graham’s suggestion called for the creation of a CD-based filing program that will guide business taxpayers through various filing and payment procedures. Taxpayers choosing to use this system will no longer be mailed the traditional paper “coupon” returns. The business taxpayer will use the CD-based system to generate the required tax return every month encoded with 2D Barcodes. The 2D Barcodes will be used by the department to scan the tax return information into its database, thus eliminating any required data entry, as well as decreasing the risk of processing errors on the part of the department.

According to Graham’s recommendation, a system such as this would result in tremendous savings for the Alabama Department of Revenue. If 40 percent of Alabama’s current business taxpayers opted to use the CD-based filing program in place of the traditional coupon returns, Graham predicted the department would realize net savings of approximately \$680,498 the first year. Savings include cost figures associated with printing, production, mailing, data entry, and other “in-

house” processing return costs. The CD-based system is expected to be available sometime between July or August 2003.

Graham is the second ADOR employee to receive the top state employee award since its creation. Bonita Lee, a revenue examiner assigned to the department’s

Individual and Corporate Tax Division, garnered the 2001 award for her cost-saving proposal to reduce the number of state income tax booklets printed and mailed to Alabama taxpayers. Her suggestion provided the ADOR with initial measurable cost-savings of \$364,646.

## Alabama Income Tax Refund Checkoff Donations and Voluntary Contributions\* for FY 2002 (Oct. 1, 2001-Sept. 30, 2002)

The chart below shows FY 2002 donations and number of Alabama individual income tax returns designating checkoff amounts.

	Amount	No. Returns
Alabama Senior Services Trust Fund	\$ 18,813.00	1,089
Alabama Arts Development Fund	\$ 24,823.00	2,092
Alabama Nongame Wildlife Fund	\$ 54,435.00	2,685
Child Abuse Trust Fund	\$ 45,549.00	4,047
Alabama Veterans Program	\$ 21,663.00	2,276
Alabama Indian Children’s Scholarship Fund	\$ 17,539.00	2,000
Penny Trust Fund	\$ 9,065.00	1,411
Foster Care Trust Fund	\$ 33,049.00	3,475
Mental Health	\$ 17,781.00	2,052
*Neighbors Helping Neighbors	\$ 17,309.60	1,644
<b>TOTAL</b>	<b>\$260,386.60</b>	<b>22,771</b>

*\*Note the Neighbors Helping Neighbors Fund is not a refund checkoff donation. It is a voluntary contribution fund that is shown on the face on the Alabama return. Contributions to this fund increase an individual’s tax liability amount.*

## Alabama Election Campaign Fund Contributions for FY 2002 (Oct. 1, 2001-Sept. 30, 2002)

	Amount	No. Returns/Contributors
Democratic Party	\$ 4,403.00	3,073
Republican Party	\$ 6,380.00	4,027
Libertarian	\$ 1,127.00	800
<b>Totals</b>	<b>\$11,910.00</b>	<b>*7,900</b>

*\*6,924. Due to taxpayers designating more than one political party on an individual income tax return, the actual number of contributors is less than the total number of contributors shown.*

# ADOR Tax Season 2003

## E-filing

The department's program for the electronic filing of individual income tax returns enters its sixth year. Last year, some 530,381 taxpayers benefited from the ease, convenience, and rapid refund turnaround time offered through electronic transmission. Of that number, 134,825 e-filers opted for direct deposit of their refunds, an option available for the 2003 e-filers.

The department now offers free online filing for the following:

- Business taxpayers filing Alabama sales, use, rental, lodgings, and income tax withholding returns;
- Business taxpayers filing county and municipal sales, consumer's use, seller's use, lodgings and rental taxes administered by the Alabama Department of Revenue.

The online filing service for business taxpayers will calculate the taxes due for the reporting period, electronically submit the tax return information to the ADOR, and provide confirmation of receipt. Actual tax payment is handled through electronic funds transfer.

## Online Refund Inquiry System

Alabama taxpayers are now able to inquire online about the status of their refunds by going to the agency Web site and accessing the "Where's My Refund?" page. Necessary information includes social security number, filing status, tax form type and the refund amount shown on the tax return.

## State/Federal Tax Treatments

### New Filing Threshold for Schedule B

Alabama follows federal provisions raising the threshold for filing the federal

Schedule B from \$400 to \$1,500. This will reduce filing burdens for Alabama taxpayers as now only those with taxable interest or ordinary dividends of more than \$1,500 annually will be required to file a Schedule B with the Alabama return.

### Special Depreciation Allowance

Alabama follows federal law regarding the special depreciation



allowance provision passed by Congress in March 2001. Businesses that acquire and begin using new qualified equipment after Sept. 10, 2001, may deduct an additional 30 percent of the depreciable basis in the first year of use. This tax break is available for property acquired before Sept. 11, 2004, and placed into service by the end of that year.

### Higher Contribution Limits for Roth and Traditional IRAs/"Catch-Up" Provisions

Alabama's tax treatment of maximum IRA contribution limits and "catch-up" pro-

visions conforms to recent federal law changes.

### Federal Deduction for Educator Expenses

Alabama does not allow a state tax deduction for educators' qualified out-of-pocket expenses for books and classroom supplies, as does federal law.

### Alabama Higher Education 529 Fund

Unlike federal law, qualified withdrawals or distributions from the state-sponsored qualified college sav-

ings program are not exempt from Alabama income tax.

## Helpful Reminders

### FORM 40V – Payment Voucher for Paper-filed and E-filed Returns

Taxpayers owing additional Alabama taxes must complete a payment voucher, FORM 40V, to accompany any check or money order. The department uses the FORM 40V to identify the tax payment method, apply it, and match it to the tax return for processing.

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## ADOR Taxpayer Service Centers

For additional information, call or visit one of the department's 10 taxpayer service centers listed below or log on to the department's Web site at [www.ador.state.al.us](http://www.ador.state.al.us).

Service Center	Address	Telephone
Auburn/Opelika	3300 Skyway Drive	(334) 887-9549
Birmingham	2024 3rd Avenue N	(205) 323-6387
Decatur	1403-A Beltline Rd., S.W.	(256) 353-2932
Dothan	344 North Oates Street	(334) 793-5803
Gadsden	235 College Street	(256) 547-0554
Huntsville	994 Explorer Blvd.	(256) 922-1082
Mobile	857 Downtowner Blvd., Ste E	(251) 344-4737
Montgomery	1021 Madison Avenue	(334) 242-2677
Muscle Shoals	3005 South Wilson Dam Hwy.	(256) 383-4631
Tuscaloosa	518 19th Avenue	(205) 759-2571

## ADOR Tax Season

(Continued from Page 3)

### Credit Card Payment Option

Taxpayers owing additional Alabama taxes may pay by credit card, using Discover/NOVUS, MasterCard, American Express, or VISA. Call toll-free to the state's service provider, Official Payments Corporation, at 1-800-2PAY-TAX; or pay by Internet, logging onto [www.officialpayments.com](http://www.officialpayments.com).

Charge customers pay a convenience fee for using the credit card payment service, paid directly to Official Payments Corporation based on the amount of tax payment. The state receives no part of the convenience fee.

### Federal Tax Liability Deduction

Taxpayers claiming a federal tax liability on the 2002 Alabama income tax return must attach a copy of page 2 of the 2002 FEDERAL FORM 1040 or page 1 of the 2002 FEDERAL FORM 1040A or 1040 EZ, or a copy of the TELEFILE SCHEDULE.

**Enter only the federal income tax liability amount from the federal returns, not the amount of federal income tax withheld for the tax year.**

### Consumer Use Tax Reporting Line Item

Taxpayers who purchased items online or through catalog or mail-order sales during 2002 and did not pay any sales

or use tax to the out-of-state retailer are able to report and pay the Alabama consumer use tax due when filing the 2002 tax year return.

This is the third year that the department has offered this convenient payment and reporting procedure to taxpayers. Note that the state use tax rate is the same as the state sales tax rate. Items subject to use tax are the same items that would be subject to sales tax if purchased in Alabama.

Examples of taxable items and reporting procedures are detailed in the instruction booklets. Last year, 6,540 returns reported consumer use tax payments, totaling \$219,276.00.

# From the IRS

### IRS Offers Free File Website

iming for its goal of having 80% of returns filed electronically in 2007, the IRS has partnered with a consortium of tax software companies to make free tax preparation software available through April 15, 2003.

The Free File Alliance, LLC, is composed of 17 private software companies offering free online e-filing to 60%, or 78 million, of the nation's taxpayers. According to IRS Release No. IR-2003-6, general eligibility requirements will be based on age, adjusted gross income, residency, military status or eligibility to file a Form 1040 EZ or to file for the Earned Income Tax Credit. Each member company, however, specifies the taxpayer eligibility requirements for its own program.

The service is available through the Free File Web page, accessed at [www.irs.gov](http://www.irs.gov). Taxpayers may determine their eligibility through an online questionnaire.

The partnership agreement stipulates that the IRS will not offer its own free electronic tax services.

### IRS Online Refund Inquiry System

Taxpayers seeking refund status infor-

mation may now inquire online. The IRS Web site, [www.irs.gov](http://www.irs.gov), provides instructions in the "Where's My Refund?" section.



### Taxability of Tobacco Settlement Payments

Monies received from the National Tobacco Settlement Trust are considered gross income for federal tax purposes and are thus taxable as ordinary income, according to IRS Release No. IR-2003-7.

The trust, part of the National Tobacco

Grower Settlement, was established to compensate for lost revenues from decreased demand for tobacco and to ease possible economic hardship in those states where tobacco is grown.

The payments are made over a 12-year period beginning in 1999. Participating states include: Alabama, Florida, Georgia, Indiana, Kentucky, Maryland, Missouri, North Carolina, Ohio, Pennsylvania, South Carolina, Tennessee, Virginia, and West Virginia.

Those landowners, producers and tobacco quota owners reporting the payments as income may refer to Form 1099-MISC, mailed in January, to determine the applicable tax form for submission.

## Administrative Rules

### Effective Feb. 21, 2003: Adopted:

810-8-5-.07 Bond for New Motor Vehicle Dealers, Used Motor Vehicle Dealers, Motor Vehicle Reconditioners, Motor Vehicle Rebuilders or Motor Vehicle Wholesalers

810-8-5-.08 Bond Continuation Certificate for New Motor Vehicle Dealers, Used

Motor Vehicle Dealers, Motor Vehicle Reconditioners, Motor Vehicle Rebuilders or Motor Vehicle Wholesalers

810-8-5-.09 Bond Claim for New Motor Vehicle Dealers, Used Motor Vehicle Dealers, Motor Vehicle Reconditioners, Motor Vehicle Rebuilders or Motor Vehicle Wholesalers

## ADOR Reminder:

# March 31 Deadline for Farmers' Gasoline Tax Refund

Alabama farmers have until March 31 to file their state gasoline tax refund claims with the Alabama Department of Revenue, according to State Revenue Commissioner Dwight Carlisle. "Refund claims are based on portions of the state excise tax paid by farmers on gasoline used during 2002 for agricultural purposes," said Carlisle. "The portion of the gasoline tax that can be refunded applies only to the amount of gasoline that is used in tractors or any auxiliary engines which may be attached to tractors. Gasoline used in farm trucks is not subject to a refund. We encourage those farmers who qualify for such a refund to submit their refund claims as soon as possible. The refund claim must be

postmarked no later than March 31, 2003."

Taxes on gasoline purchased from Jan. 1, 2002, through Dec. 31, 2002, will be refunded at the rate of 15 cents per gallon. The refund applies to the tax levied upon gasoline only; it does not apply to any tax levied upon diesel fuel.

Any individual qualifying for a refund who has not received a 2002 claim form may obtain one by writing to the following address: Alabama Department of Revenue, Sales, Use and Business Tax Division, Motor Fuels Section, Post Office Box

327540, Montgomery, AL 36132-7540, or telephone (334) 242-9608.

Locally, forms are available at all county extension agent offices and all Alabama Department of Revenue Taxpayer Service Centers.

Last year, the Department of Revenue processed 140 claims, resulting in \$28,079.72 being refunded to farmers for portions of gasoline taxes paid by them and used only for agricultural purposes in their tractors and other applicable farming equipment.

## Stay Informed

During the busy tax season, check out ADOR's Web site at [www.ador.state.al.us](http://www.ador.state.al.us) and stay informed.

Check out the "What's New?" section for the latest information affecting Alabama taxpayers. ADOR practitioner notices and news releases are also posted.

With the 2003 Regular Session coming up March 4, 2003, visit the department's Web site and access the link to the Alabama Legislative Information System Online (ALISON), found under "Proposed Tax Changes." ALISON provides users with information concerning legislative bills, resolutions, committee meetings, and various other items of interest. ALISON also provides users with access to the *Alabama Constitution* and the *Code of Alabama*.

### Statement of Gross Tax Collections

FY 2003 Through End of First Quarter  
(October, November, December 2002)

	FYTD 2003	FYTD 2002	% Change
Business Privilege Tax	\$ 6,670,123.81	\$ 3,469,737.99	
Gasoline	95,848,332.63	95,034,523.75	0.86
Income Tax (Corporate)	40,301,817.56	31,288,073.74	28.81
Income Tax (Ind.)	533,537,390.84	491,106,923.61	8.64
Motor Fuels (Diesel)	27,315,648.08	29,886,054.42	(8.60)
Oil & Gas Privilege	11,889,550.20	9,739,722.59	22.07
Oil & Gas Production	4,590,995.35	3,471,755.04	32.24
Sales	385,071,179.09	389,692,893.21	(1.19)
Use	48,338,988.31	46,520,241.83	3.91
Utility Gross Receipts	80,658,593.93	72,102,292.60	11.87
Subtotal (Listed Taxes)	1,234,222,619.80	1,172,312,218.78	5.28
Subtotal (Other Taxes)	152,826,189.89	151,102,542.64	1.14
<b>Total All Taxes</b>	<b>\$1,387,048,809.69</b>	<b>\$1,323,414,761.42</b>	<b>4.81</b>

# Tax Incentives Update 2003

## FAVORED GEOGRAPHIC AREAS

are defined by law (Section 40-18-190(5), *Code of Alabama 1975*), as either of the following:

a. **State Enterprise Zones** (as defined by the Alabama Enterprise Zone Act, including parts of 25 counties and parts of 3 cities).

b. **Less Developed Counties.** The Department of Industrial Relations (DIR) determines these counties, based on three criteria in the law: percent change in population over the most recent 5-year period, personal per capita income in the last calendar year, and average percent employed over the last 12 months. DIR must re-determine Less Developed Counties every year on January 1.

## FAVORED GEOGRAPHIC AREAS

For Alabama Income Tax Capital Credit  
January 1, 2003 – December 31, 2003

County	Rank	Area	County	Rank	Area
Barbour County	EZ	Enterprise Zones only	Jackson County	EZ	Enterprise Zones only
Bibb County	50	entire county	Lamar County	51	entire county
Bullock County	63	entire county*	Lauderdale County	45	entire county
Butler County	59	entire county*	Lawrence County	EZ	Enterprise Zones only
Cherokee County	EZ	Enterprise Zones only	Lowndes County	57	entire county*
Choctaw County	62	entire county	Macon County	EZ	Enterprise Zones only
City of Birmingham	EZ	Enterprise Zones only	Marion County	55	entire county
City of Montgomery	EZ	Enterprise Zones only	Mobile County	EZ	Enterprise Zones only
City of Prichard	EZ	Enterprise Zones only	Monroe County	58	entire county*
Clarke County	EZ	Enterprise Zones only	Perry County	66	entire county*
Clay County	EZ	Enterprise Zones only	Pickens County	56	entire county*
Conecuh County	54	entire county	Pike County	EZ	Enterprise Zones only
Coosa County	49	entire county	Randolph County	EZ	Enterprise Zones only
Covington County	EZ	Enterprise Zones only	Russell County	45	entire county*
Dallas County	61	entire county*	Sumter County	64	entire county*
Escambia County	EZ	Enterprise Zones only	Talladega County	EZ	Enterprise Zones only
Etowah County	EZ	Enterprise Zones only	Tallapoosa County	EZ	Enterprise Zones only
Fayette County	53	entire county	Washington County	60	entire county
Franklin County	52	entire county	Wilcox County	67	entire county*
Greene County	65	entire county	Winston County	47	entire county
Hale County	48	entire county			

\* Some areas in some counties meet both criteria for "favored geographic areas." The counties are "less developed" as determined by DIR, plus, the counties contain Enterprise Zones. For these counties, the "less developed" condition allows broader access to the income tax capital credit because companies anywhere in the county can use the lower thresholds for investment (\$500,000) and new employees (5) in qualifying for the credit.

Visit ADOR's Web site at [www.ador.state.al.us](http://www.ador.state.al.us) for additional information on Alabama tax incentives.

## Required Monthly Returns Tax Activity

- 10<sup>th</sup>**
- Medicaid-related tax return and payment due for nursing facilities.
  - Tobacco use tax return and payment due.
- 15<sup>th</sup>**
- Gasoline information return due from carriers, transporters, and warehouses.
  - Lubricating oils information return due from carriers, transporters, and warehouses.
  - Motor carrier mileage tax return and payment due.
  - Oil and gas production tax and privilege tax return and payment due two months following month of production.
  - Withholding return and payment due from those employers required to remit on a monthly basis.
- 20<sup>th</sup>**
- Aviation fuel tax return and payment due.
  - Coal severance tax return and payment due.
  - Coal transporters' and purchasers' returns due.
  - Contractors' gross receipts tax return and payment due.
  - Gasoline tax return and payment due.
  - Iron ore severance tax return and payment due.
  - Local solid minerals tax returns and payments due.
  - Lodgings tax return and payment due.
  - Lubricating oils tax return and payment due.
  - Medicaid tax return and payment due from pharmaceutical service providers.
  - Mobile telecommunications tax return and payment due.
  - Motor fuel tax return and payment due.
  - Pari-mutuel pool tax return and payment due.
  - Rental or leasing tax return and payment due.
  - Sales tax (state and local) return and payment due.
  - Tobacco tax (state and county) return and payment due.
  - Underground and aboveground storage tank trust fund charge due.
  - Use tax return and payment due.
  - Utility gross receipts tax return and payment due.
- 30<sup>th</sup>**
- Hazardous waste fee return and payment due.
- Last day of month
- State horse wagering fee return and payment due.

## Quarterly/Annual Tax Activity

(March, April 2003)

### March

- 1**
- Freight line equipment return due.
  - Public utility property tax return delinquent after this date.
- 15**
- Corporate income tax return and information return due (for calendar-year taxpayers.)
  - Business Privilege Tax return (Form PSA) due for corporations.

### April

- 1**
- Annual Dry Cleaning Trust Fund Fee return and payment due by wholesalers of dry cleaning agents.
  - Quarterly Dry Cleaning Trust Fund fee return and payment due.
  - Utility license (2.2%) third quarterly payment due.
- 15**
- Declaration of estimated personal income tax and first installment due.
  - Financial institutions' excise tax return and payment due.
  - Business Privilege and Corporate Shares tax return (Form PSA) due for limited liability entities.
  - First installment of estimated corporate income tax due (for calendar-year taxpayers).

NOTE: Other fiscal-period taxpayers pay their corporate estimated tax on the 15th day of the fourth, sixth, ninth and twelfth months of their tax year and file their return on the 15th day of the 3rd month following the close of their tax year.

- Partnership income tax return due.
- Personal income tax return and payment due.

- 20**
- Quarterly sales tax return and payment due.
  - Quarterly use tax return and payment due.
  - Quarterly rental or leasing tax return and payment due.

- 30**
- Forest products' severance tax return and payment due.
  - Quarterly withholding return and payment due from employer.
  - Quarterly IFTA tax return and payment due.

# IRS Interest Rate Drops to 5% for Quarter Beginning Jan. 1, 2003

The quarterly interest rate for the calendar quarter beginning Jan. 1, 2003, will drop to five percent (5% APR) for underpayments, according to Internal Revenue Service News Release No. 2002-131.

According to §40-1-44, *Code of Alabama 1975*, the Alabama Department of Revenue will calculate interest on underpayments and overpayments (where applicable) at this same annual rate (5%), with the exception of land sold by the state for taxes, which shall be calculated at 12% as provided for under Sec. 40-5-9.

## Interest Rates By Calendar Quarter

(Established by: 26 USCA §6621; §40-1-44, *Code of Alabama 1975*)

	1ST QTR	2ND QTR	3RD QTR	4TH QTR
<b>1982</b>	20%	20%	20%	20%
<b>1983</b>	16%	16%	11%	11%
<b>1984</b>	11%	11%	11%	11%
<b>1985</b>	13%	13%	11%	11%
<b>1986</b>	10%	10%	9%	9%
<b>1987</b>	9%	9%	9%	10%
<b>1988</b>	11%	10%	10%	11%
<b>1989</b>	11%	12%	12%	11%
<b>1990</b>	11%	11%	11%	11%
<b>1991</b>	11%	10%	10%	10%
<b>1992</b>	9%	8%	8%	7%
<b>1993</b>	7%	7%	7%	7%
<b>1994</b>	7%	7%	8%	9%
<b>1995</b>	9%	10%	9%	9%
<b>1996</b>	9%	8%	9%	9%
<b>1997</b>	9%	9%	9%	9%
<b>1998</b>	9%	8%	8%	8%
<b>1999</b>	7%	8%	8%	8%
<b>2000</b>	8%	9%	9%	9%
<b>2001</b>	9%	8%	7%	7%
<b>2002</b>	6%	6%	6%	6%
<b>2003</b>	5%			

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