

Revenue REVIEW

4th Quarter
FY 2011
(July, August,
September 2011)

A Quarterly Publication of the Alabama Department of Revenue

Recent ADOR Organizational Changes

Joe Walls Named Sales and Use Tax Division Director; Janet Stathopoulos Named Business and License Tax Director

Joe Walls was named director of the department's newly-designated Sales and Use Tax Division, and **Janet Stathopoulos** was appointed director of the newly-formed Business and License Tax Division. Both appointments were effective Aug. 16, 2011.

Mr. Walls' career with the ADOR has encompassed over 35 years of service. He brings to the Sales and Use Tax post years of valuable experience in the tax administration field. Mr. Walls began his career with the ADOR in 1976 as an account clerk and has since held various supervisory and management positions throughout his career, most recently serving as the department's Taxpayer Advocate.



Joe Walls

Janet Stathopoulos began her career with the department in 1985 as an examiner. Moving through the management ranks, from audit manager to hearings officer, and most recently serving as assistant director, Mrs. Stathopoulos has a career with the ADOR spanning over 25 years in various business tax areas.



Janet Stathopoulos

James Lucy Named Individual and Corporate Tax Division Director

Upon the retirement of Richard Henninger, **James Lucy** will become Individual and Corporate Tax Division Director.

Mr. Lucy began his career as a revenue examiner in the Individual Income Tax Section 30 years ago.

Currently, he oversees the following sections and their respective managers: Examination Section, Compliance Section, Correspondence and Assessment Section, and the Withholding Tax Section. He has assumed this responsibility for 10 years.



James Lucy

Ann Winborne Named Individual and Corporate Tax Assistant Director

Effective Wednesday, Sept. 14, 2011, **Ann Winborne** was appointed Individual and Corporate Tax Division Assistant Director.

Prior to her appointment, Ms. Winborne served as Administrative and Support Unit Manager for 10 years, preceded by service as the Individual and



Ann Winborne

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Magee Chairs State Streamlined Sales and Use Tax Commission



Commissioner Magee presides over the organizational meeting of the Alabama Streamlined Sales and Use Tax Commission.

Alabama Revenue Commissioner Julie Magee was on hand September 7 to preside over the organizational meeting of the State Streamlined Sales and Use Tax Commission, held in Montgomery's Gordon Persons Building.

Created by Act 2011-563 of the Alabama Legislature, the commission has been tasked with the following objectives:

- To identify and develop the programs necessary to come into compliance with the Streamlined Sales and Use Tax Agreement, in the event that Alabama becomes a participating member of the Agreement;
- To research Alabama's existing laws to identify the changes that will be necessary to bring Alabama into compliance with the Agreement, in the event that federal legislation adopting the Agreement becomes law;
- To report these findings to the Legislature by the third day of the next regular legislative session following the enactment of federal legislation implementing the Agreement.

NOTICE TO TAXPAYERS

You can now access your Withholding Tax and Business Privilege Tax Accounts through My Alabama Taxes (MAT) by logging on at <https://myalabamataxes.alabama.gov> and registering.

You can file and pay your withholding and business privilege taxes, view department-generated letters, and view your filing and payment history.

Tax Guidance:

Gross Income Tax Rule Becomes Effective

The Alabama Department of Revenue announces that amendments to three income tax regulations, collectively referred to as the "gross income regulation," have become final.

The amendments, proposed and certified in accordance with the Alabama Administrative Procedure Act (APA) rules process, are **effective for the 2011 tax year**.

The rule change requires Alabama resident taxpayers to include in their Alabama gross income their distributable share of partnership, limited liability company, and s-corporation income derived from both in-state and out-of-state activities.

Prior to the administrative rule change, the existing gross income tax regulation allowed residents to apportion income from partnerships, limited liability companies, and s-corporations, and exclude non-Alabama source income from the tax base.

The amendments conform the three income tax regulations to the underlying Alabama tax statutes addressing Alabama gross income. Reference: §40-2A-7(a)(5), 40-18-1.1(c), 40-18-14, 40-18-28; and 40-18-162, *Code of Alabama 1975*

Copies of the administrative rules are available at the Alabama Department of Revenue Web site, www.revenue.alabama.gov, under Tax Policy, Administrative Rules. See Individual and Corporate Tax Division—Recently Amended, Repealed or Newly Promulgated rules category.

Recent ADOR Organizational Changes

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Corporate Tax Manager at the Montgomery Taxpayer Service Center for six years.

She began her career with Revenue 28 years ago as a revenue examiner in the Tuscaloosa Service Center's Income Tax Division.

"These individuals bring years of valuable experience and institutional knowledge to their new job assignments," said State Revenue Commissioner Julie P. Magee. "Their commitment to public service and their leadership styles set high standards within the department. I am proud to welcome them to their new assignments in Revenue."



Discovery Unit: (l to r) Barry Estes, Brittini Lucy, Ashley Moon

ADOR Discovery Unit

Effective October 1, the department has a new unit operating under the umbrella of the Office of the Commissioner. Led by Barry Estes and staffed by Ashley Moon and Brittini Lucy, the unit will evaluate, prioritize, test and implement the department's various discovery requests and projects.

According to Tax Policy Administrator Joe Garrett, "The department has the information and technology necessary to make great improvements in the way we do business. Barry, Ashley and Brittini are going to help us make the most of those assets in the discovery process.

"Their discovery projects will include database matching, identifying non-filers, audit selection, automated billings, and more. Most importantly, they will work with both folks from the tax divisions and folks from IT/RITS to make sure we implement the right discovery projects in the right way."

Alabama Tax Relief Offered to Hurricane Irene Victims

The Alabama Department of Revenue (ADOR) will offer individual and business taxpayers impacted by Hurricane Irene similar Alabama tax filing extensions as offered by the Internal Revenue Service.

The Alabama tax relief offered allows taxpayers located in a federally-declared disaster area, resulting from Hurricane Irene, until Oct. 31, 2011, to file certain Alabama tax returns that have an original or extended due date falling between Aug. 27, 2011, and Oct. 31, 2011. This relief includes:

- Corporate estimated tax returns due Sept. 15, 2011.
- Individual estimated tax returns due Sept. 15, 2011.

- Corporate extended income tax returns due Sept. 15, 2011.
- Individual extended income tax returns due Oct. 17, 2011.
- Partnership extended returns due Sept. 15, 2011.
- Financial Institution Excise extended tax returns due Oct. 17, 2011.
- Business Privilege extended tax returns due Sept. 15, 2011.
- Business Privilege extended tax returns due Oct. 17, 2011.
- Fiduciary extended tax returns due Oct. 17, 2011.

The above tax relief postpones certain tax filing and payment deadlines to Oct. 31, 2011. **Alabama's tax laws have no**

provision for the waiver of interest.

A separate relief provision is offered to Alabama taxpayers whose tax preparers were affected by Hurricane Irene. Taxpayers whose tax preparers are located in a federally-declared disaster area or who are located in an area that was under an evacuation order or a severe weather warning because of Hurricane Irene are given an extension until Sept. 22, 2011, to file certain Alabama returns normally due Sept. 15, 2011. This relief includes:

- Corporate estimated tax returns due Sept. 15, 2011.
- Individual estimated tax returns due Sept. 15, 2011.
- Corporate extended income tax returns due Sept. 15, 2011.
- Partnership extended returns due Sept. 15, 2011.
- Business Privilege extended tax returns due Sept. 15, 2011.

Late filing penalties will be waived for those affected taxpayers seeking this relief. This relief does not apply to any tax payment requirements.

Affected taxpayers requesting Alabama's tax relief must contact the Alabama Department of Revenue.

Taxpayers who file "paper" returns under these relief provisions should add the following designation in red ink at the top of any Alabama "paper" return they file: "IRENE." **Relief measures for other taxes administered by the ADOR will be handled on a case-by-case basis.**

Taxpayers who are unable to meet future filing requirements as the result of damage caused by Hurricane Irene are urged to contact the ADOR by e-mail at www.revenue.alabama.gov, "About Us, Contacts," or at the telephone numbers provided below.

Individual Income Tax (334) 242-1099
 Income Tax Withholding (334) 242-1300
 Corporate Income Tax (334) 242-1200
 Business Privilege Tax (334) 353-7923
 Sales and Use Tax (334) 242-1490
 Business and License Tax (334) 242-9600

For information about federal tax relief measures, taxpayers are encouraged to visit the IRS Web site at www.irs.gov.

Sales Tax Field Ops Holds BAT Session

Auditors in the Sales Tax Field Operations Section were exposed to four days of intensive training during the latter part of July.

According to Field Operations Manager Pettus Strong, "The class, Basic Audit Training I, is the first installment of a series that covers the fundamentals of auditing, character of the examiner, effective communication, and the law. This class included 17 examiners from the taxpayer service centers. Ten of the examiners are new hires; five are recent transfers from other divisions/sections within the department, with department experience levels ranging from three to 20 years."



The Bat Training Team, joined by Dan Bass, Assistant Director, Sales, Use and Business Tax (3rd from left): (shown left) Rouen Reynolds, Dothan TSC; William Jamar Jr., Huntsville TSC; April Hoffman, Tuscaloosa TSC; Bernice Braswell, Montgomery TSC; Michelle Fielding-Hendrix, Persons Bldg.; not pictured: Wendy Ballard, Dothan TSC.



BAT I Class, shown with Field Operations Manager Pettus Strong (front row, left): (left to right) Christina Spanick, Dorothy Poe, DeAnna Elam, Jessie Harris, Whitney Bostick, Vicki Stewart, Ashley Moon; 2nd row: Kris Hatcher, Josh Lawley, Ashley Hancock, Sylvester Williamson, Randall Weeks, Jordan Butler, Cervelma Jones, Mac Sadler; back row: Matthew Lewis, Monalisa Harbin.

Governor Bentley Announces Creation of ALVerify

At a press conference held in Montgomery on Sept. 26, 2011, Governor Robert Bentley announced the availability of a new web-based system, ALVerify, that will enable county license plate-issuing officials and their staffs to meet the residency verification requirements set out in Alabama's new immigration law in processing motor vehicle registration and title transactions.

Governor Bentley, along with Department of Revenue Commissioner Julie Magee and Department of Public Safety Director Colonel Hugh McCall, demonstrated the new system.

ALVerify was developed by the Center for Advanced Public Safety at the University of Alabama. It is the result of a collaborative effort between the Alabama Department of Revenue and the Alabama Department of Public Safety.

The system links the agencies' motor vehicle and driver license databases into an electronic application that can be securely and easily accessed to check citizenship verification.

"ALVerify is a much-needed solution to the citizenship requirements required by the new immigration law," said Governor Robert Bentley. "By working together, the Alabama Department of Revenue and the Alabama Department of Public Safety have interfaced parts of their agencies'

data bases that can now be accessed by county licensing officials to complete licensing and motor vehicle registration duties."

The new online system provides a much-needed solution to the residency verification requirements of Alabama's new immigration law that counties must complete in processing mail-in and online vehicle registration renewals.

ALVerify is also compliant with federal Driver's Privacy Protection Act laws regarding the non-disclosure of personal

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ADOR Commissioner Julie Magee Elected Treasurer of the Multistate Tax Commission

The Alabama Department of Revenue announces the recent election of Alabama Revenue Commissioner Julie Magee to the office of treasurer of the Multistate Tax Commission for 2011-2012.

The Multistate Tax Commission is an intergovernmental state tax agency that works on behalf of states aiding in the administration of tax laws that apply to multistate and multinational enterprises. The commission, which was created by the Multistate Tax Compact in 1967, is charged with the following:

- Facilitating the proper determination of state and local tax liability of multistate taxpayers, including the equitable apportionment of tax bases and settlement of apportionment disputes;
- Promoting uniformity or compatibility in significant components of tax systems;
- Facilitating taxpayer convenience and compliance in the filing of tax returns and in other phases of tax administration;
- Avoiding duplicative taxation.

As of 2011, 47 states are members of the commission in some capacity.

"I am very honored to have been elected to serve as treasurer," said Ms. Magee.

Ms. Magee was appointed by Gov. Robert Bentley to the post of Alabama Revenue Commissioner, effective January 18 of this year. Since her appointment, she has been tapped to work with several significant organizations,

including the BP Alabama Task Force, the Alabama Coastal Development Commission (ACDC), the Affordable Homeowners Insurance Commission (AHIC), the Forest Recovery Task Force, the Geographic Information System (GIS) Executive Board, the State Industrial Development Authority, and the Mandatory Liability Advisory Council; she also serves as chair of the Alabama Streamlined Sales Tax Committee.

IRS NEWS

As Tax Filing Extension Deadlines Near, IRS and HHS Announce New Round of Outreach to Small Businesses and Practitioners About the Small Business Health Care Tax Credit

Video: Small Business Health Care Tax Credit-Updated English | Spanish | ASL

IR-2011-90, Sept. 8, 2011

WASHINGTON — As the upcoming filing extension tax deadlines approach, the Internal Revenue Service, in partnership with the Department of Health and Human Services, is announcing a new round of outreach to small employers and the professional service providers they rely on to encourage them to review the new Small Business Health Care Tax Credit to see if they are eligible.

"As the filing deadlines approach, we want to make sure that small business owners don't leave any money on the table," said IRS Commissioner Doug Shulman. "Small businesses that offer health insurance should learn about this credit and claim it if they are eligible."

The small business health care tax credit was included in the Affordable Care Act enacted last year. Small employers that pay at least half of the premiums for employee health insurance coverage under a qualifying arrangement may be eligible for the small business health care tax credit. The credit is specifically targeted to help small businesses and tax-exempt organizations that primarily employ 25 or fewer workers with average income of \$50,000 or less.

Small employers face important tax filing deadlines:

September 15. Corporations that file on a calendar year basis and requested an extension to file to September 15 were able to calculate the small employer health care credit on Form 8941 and claim it as part of the general business credit on Form 3800, which they would include with their corporate income tax return.

October 17. Sole proprietors who file Form 1040 and partners and S-corporation shareholders who report their income on Form 1040 and requested an extension have until October 17 to complete their returns. They would also use Form 8941 to calculate the small employer health care credit and claim it as a general business credit on Form 3800, reflected on line 53 of Form 1040.

In addition, tax-exempt organizations that file on a calendar year basis and requested an extension to file to November 15 can use Form 8941 and then claim the credit on Form 990-T, Line 44f.

As these 2010 tax year deadlines approach and businesses begin planning for the end of 2011 and 2012, the IRS's new outreach campaign will focus on working with our partners:

The tax software industry to improve access to educational information and to help alert small employers and practitioners when taxpayers may be eligible for the credit.

Insurance agents, brokers and carriers who work with small businesses to help ensure that participants in the health insurance marketplace understand the features and benefits of the credit. The Department of Health and Human Services today sent an email to 2,000 agents and brokers alerting them to the credit for their small business clients.

The small business and tax practitioner community to provide additional webinars and educational opportunities about the credit.

Information will also be available through social media and other venues, including IRS YouTube videos in English, Spanish and American Sign Language. Targeted e-mails and tweets will be sent to the small business community and tax preparers. The IRS's new outreach effort will remind employers about the upcoming extension deadlines and will also provide details on other important information about the credit, including:

Businesses who have already filed can still claim the credit: For small businesses that have already filed and later

determine they are eligible for the credit, they can always file an amended 2010 tax return. Corporations use Form 1120X and individual sole proprietors use Form 1040X

Businesses without tax liability this year can still benefit: The Small Business Jobs Act of 2010 provided that for Tax Year 2010, eligible small businesses may carry back unused general business credits (including the small employer health care tax credit) five years. Previously these credits could only be carried back one year. Small businesses that did not have tax liability to offset in 2010 should still evaluate eligibility for the small business health care tax credit in light of this expanded carry back opportunity.

Businesses that couldn't use the credit in 2010 can claim it in future years: Some businesses that already locked into health insurance plan structures and contributions for 2010 may not have had the opportunity to make any needed adjustments to qualify for the credit for 2010. So these businesses may be eligible to claim the credit on 2011 returns or in years beyond. Small employers can claim the credit for 2010 through 2013 and for two additional years beginning in 2014.

In addition to today's IRS announcement, HHS posted additional information on this credit to [HealthCare.gov](http://www.healthcare.gov/news/blog/small-business09072011.html) at: <http://www.healthcare.gov/news/blog/small-business09072011.html>.

Additional information about eligibility requirements and calculating the credit can be found on the Small Business Health Care Tax Credit for Small Employers page of IRS.gov.

Issue Number: IR-2011-94
Sept. 15, 2011

IRS Shows Continued Progress on International Tax Evasion

WASHINGTON — The Internal Revenue Service continues to make strong progress in combating international tax evasion, with new details announced today

showing the recently completed offshore program pushed the total number of voluntary disclosures up to 30,000 since 2009. In all, 12,000 new applications came in from the 2011 offshore program that closed last week.

The IRS also announced today it has collected \$2.2 billion so far from people who participated in the 2009 program, reflecting closures of about 80 percent of the cases from the initial offshore program. On top of that, the IRS has collected an additional \$500 million in taxes and interest as down payments for the 2011 program — a figure that will increase because it doesn't yet include penalties.

"By any measure, we are in the middle of an unprecedented period for our global international tax enforcement efforts," said IRS Commissioner Doug Shulman. "We have pierced international bank secrecy laws, and we are making a serious dent in offshore tax evasion."

Global tax enforcement is a top priority at the IRS, and Shulman noted progress on multiple fronts, including ground-breaking international tax agreements and increased cooperation with other governments. In addition, the IRS and Justice Department have increased efforts involving criminal investigation of international tax evasion.

The combination of efforts helped support the 2011 Offshore Voluntary Disclosure Initiative (OVDI), which ended on Sept. 9. The 2011 effort followed the strong response to the 2009 Offshore Voluntary Disclosure Program (OVDP) that ended on Oct. 15, 2009. The programs gave U.S. taxpayers with undisclosed assets or income offshore a second chance to get compliant with the U.S. tax system, pay their fair share and avoid potential criminal charges.

The 2009 program led to about 15,000 voluntary disclosures and another 3,000 applicants who came in after the deadline, but were allowed to participate in the 2011 initiative. Beyond that, the 2011 program has generated an additional 12,000 voluntary disclosures, with some additional applications still being counted. All together from these efforts, taxpayers came forward

and made 30,000 voluntary disclosures.

"My goal all along was to get people back into the U.S. tax system," Shulman said. "Not only are we bringing people back into the U.S. tax system, we are bringing revenue into the U.S. Treasury and turning the tide against offshore tax evasion."

In new figures announced today from the 2009 offshore program, the IRS has \$2.2 billion in hand from taxes, interest and penalties representing about 80 percent of the 2009 cases that have closed. These cases come from every corner of the world, with bank accounts covering 140 countries.

The IRS is starting to work through the 2011 applications. The \$500 million in payments so far from the 2011 program brings the total collected through the offshore programs to \$2.7 billion.

"This dollar figure will grow in the months ahead," Shulman said. "But just as importantly, we have changed the risk calculus. Americans now understand that if they try to hide assets overseas, the chances of being caught continue to increase."

The financial impact can be seen in a variety of other areas beyond the 2009 and 2011 programs.

Criminal prosecutions. People hiding assets offshore have received jail sentences running for months or years, and they have been ordered to pay hundreds of thousands and even millions of dollars.

UBS. UBS AG, Switzerland's largest bank, agreed in 2009 to pay \$780 million in fines, penalties, interest and restitution as part of a deferred prosecution agreement with the U.S. government.

The two disclosure programs provided the IRS with a wealth of information on various banks and advisors assisting people with offshore tax evasion, and the IRS will use this information to continue its international enforcement efforts.

Tax Calendar

Required Monthly Returns Tax Activity

- 10th** • Medicaid-related tax return and payment due for nursing facilities.
 • Tobacco use tax return and payment due.

- 15th** • 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.

- 17th** • Withholding return and payment due from those employers required to remit on a monthly basis.

- 20th** • 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 service 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.
 • Scrap Tire Environmental Fee due.
 • Tobacco tax (state and county) return and payment due.
 • Underground and aboveground storage tank trust

fund charge due.

- Uniform Natural Minerals tax return and payment due.
- Use tax return and payment due.
- Utility gross receipts tax return and payment due.

- 30th** • Hazardous waste fee return and payment due.

- Last day of month** • State horse wagering fee return and payment due.

Quarterly/Annual Tax Activity

(Nov., Dec. 2011/Jan., Feb., March 2012)

Nov.

- 30** • Last day to register and pay fee for manufactured homes without penalty.

Dec.

- 15** • Fourth installment of estimated corporate income tax due (for calendar-year taxpayers).

31 • Property tax on real and personal property delinquent after this date.

- Last day to claim exemptions/abatement on property tax assessments.
- Expiration of the previous calendar year's motor fuel identification markers.

Jan.

- 1** • Quarterly Dry Cleaning Trust Fund Fee return and payment due.
 • Utility license (2.2%) second quarterly payment due.
 • Quarterly hospital assessment for Medicaid Tax due.

15 • Fourth installment of estimated personal income tax due.

20 • Quarterly sales tax return and payment due.

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Interest Rates Decrease for Fourth Quarter of 2011

Interest rates for the calendar quarter beginning Oct. 1, 2011, decrease to three (3) percent, according to Internal Revenue Bulletin No. 2011-85, dated Aug. 18, 2011.

Under Sect. 40-1-44, *Code of Alabama 1975*, the Department of Revenue will calculate interest on underpayments and overpayments (where applicable) at this same annual rate (3%); however, land sold by the state for taxes, shall be calculated at 12% in accordance with Sect. 40-5-9. (Historical rates shown right.)

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
2001	9%	8%	7%	7%
2002	6%	6%	6%	6%
2003	5%	5%	5%	4%
2004	4%	5%	4%	5%
2005	5%	6%	6%	7%
2006	7%	7%	8%	8%
2007	8%	8%	8%	8%
2008	7%	6%	5%	6%
2009	5%	4%	4%	4%
2010	4%	4%	4%	4%
2011	3%	4%	4%	3%

Tax Calendar

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- Annual sales tax return and payment due.
- Quarterly use tax return and payment due.
- Annual use tax return and payment due.
- Quarterly rental or leasing tax return and payment due.
- Annual rental or leasing tax return and payment due.
- Quarterly Solid Waste Disposal Fee return and payment due.

30 • Quarterly forest products' severance tax return and payment due.

31 • Quarterly withholding return and payment due from employer.

- Quarterly Payroll fee (Construction Employer Fee) and return due.
- Quarterly IFTA tax return and payment due.

Feb.

28 • Annual withholding return due.

Statement of Gross Tax Collections

Through End of 4th Quarter FY 2011 (July, Aug., Sept. 2011)

	FYTD 2010-11	FYTD 2009-10	% Change
Business Privilege Tax	111,966,743.70	107,873,518.37	3.79
Gasoline	406,458,810.06	410,024,750.52	(0.87)
Income Tax-Corporate	369,377,542.86	463,617,151.43	(20.33)
Income Tax-Individual	3,378,120,521.19	3,214,256,073.25	5.10
Income Tax (Total)	3,747,498,064.05	3,677,873,224.68	1.89
Motor Fuels	131,151,880.49	125,773,069.74	4.28
Oil & Gas Privilege (8%)	82,000,915.93	65,036,206.42	26.09
Oil & Gas Production (2%)	29,591,063.94	20,485,886.29	44.45
Sales	1,912,430,776.65	1,845,802,408.88	3.61
Use Tax	268,705,345.02	251,632,071.49	6.79
Utility Gross Receipts	410,946,581.42	437,428,922.57	(6.05)
SUBTOTAL	7,100,750,181.26	6,941,930,058.96	2.29
SUBTOTAL (OTHER TAXES)	1,504,569,459.24	1,255,158,541.99	19.87
TOTAL (ALL TAXES)	8,605,319,640.50	8,197,088,600.95	4.98

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.

Governor Bentley Announces Creation of ALVerify

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information.

To complete the residency verification requirements for license plate renewals and other similar transactions, the customer will present his or her Alabama driver license or Alabama non-driver's license identification card. County licensing officials and their staffs will then enter the driver license or non-driver identification card number,

expiration date and last name into ALVerify.

The information will be verified against the Department of Public Safety's database and will return an "information successfully validated" response with a verification code, used by the county to document the residency verification, if all of the information matches and the Alabama driver license or non-driver identification card is not expired.

The program will return a "failure" response if all data elements do not match or if the Alabama driver license or non-driver identification card is expired.

Alabama Department of Revenue Commissioner Julie P. Magee commented that the partnership with the Alabama Department of Public Safety was instrumental in making ALVerify possible.

"ALVerify would not exist today without the cooperation of the Alabama Department of Public Safety," said Magee. "I want to thank Colonel McCall and his team at the Department of Public Safety for working with us on this much needed solution."

The secure website to access ALVerify is <http://www.mvtrip.alabama.gov>