

# Revenue REVIEW

A Quarterly Publication of the Alabama Department of Revenue

1<sup>st</sup>  
Quarter  
FY 2005

(October, November,  
December 2004)

## Revenue Represented at Alabama Licensing Officials Conference

**R**epresentatives from ADOR's Property Tax Division and Motor Vehicle Division attended the Alabama Licensing Officials Conference Jan. 11–12 at Montgomery's Embassy Suites Hotel.

Sponsored by the Association of Alabama Tax Administrators, the two-day conference addressed many of the recent law changes affecting local licensing officials. Representatives from the Departments of Revenue, Conservation, Public Safety, and the Examiners of Public Accounts were on hand to answer questions and share their knowledge with an inquisitive audience.

Those attending from the ADOR Property Tax Division included Director Bill Bass, Assistant Director Hartley McLaney, Shelley Tice, Derek Coleman, and Monica Mason. Those attending from the ADOR Motor Vehicle Division included Director Terry Lane, Assistant Director Johnny Newman, Brenda Coone, Mike Gamble, Terry Grace, and Jonathan Lawrence.

County officials were enthusiastic about the conference speakers and topics. Covington County Probate Judge Sherrie

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ADOR Vehicle Services Section Supervisor Brenda Coone (left) and Covington County's Tracy Lawson discuss vehicle weight registration for the new "P1" personalized license plate.



ADOR's Mike Gamble, Assistant Title Section Supervisor, Motor Vehicle Division, assists a county representative.

# New IFTA E-file Service

**A**labama-based motor carriers filing International Fuel Tax Agreement (IFTA) tax returns can now voluntarily file their quarterly fuel tax returns over the Internet, ADOR Commissioner Tom Surtees announced recently.

The ADOR, which developed the electronic service with the cooperation of the

Federal Motor Carrier Safety Administration and the Alabama Trucking Association, notified Alabama-based carriers in December and provided them with passwords and instructions on how to access the ADOR Web site to file their returns electronically.

The first returns which could be filed electronically were the fourth quarter

returns, due Jan. 31, 2005, covering the activity periods October 1 through December 31, 2004.

For that time period, close to 17 percent of Alabama's carriers filed their quarterly (IFTA) returns electronically. According to the Commercial Vehicle Information Systems and Networks (CVISN), a federal program in which Alabama is a participating jurisdiction, an acceptable filing benchmark is set at 10 percent.

The IFTA E-file service is available at no charge and will automatically perform all calculations needed to compute a carrier's fuel use tax liability or credit any IFTA-member jurisdiction through which the carrier's vehicle(s) traveled. To e-file their IFTA returns, taxpayers go to ADOR's Web site at [www.ador.state.al.us](http://www.ador.state.al.us), select E-Services and IFTA E-file, and follow the prompts.

Payment for e-filed returns is made using a payment voucher that can be printed when the return is electronically filed. Taxpayers can print a copy of their electronically-filed return to retain for their personal records, along with an acknowledgement that their returns have been received by the ADOR for processing.

"Over the last several years, the ADOR has diligently worked to expand its electronic filing services to individual and business taxpayers," said Surtees. "The IFTA E-file service allows us to offer another group of business taxpayers all the advantages and conveniences of an electronic filing environment. Although the program is not mandatory, we do encourage our Alabama-based motor carriers to take advantage of this free, convenient filing service. However, the ADOR will continue to mail IFTA returns to taxpayers each quarter," he said.

Approximately 4,500 Alabama-based motor carriers file IFTA returns on a quarterly basis. Quarterly returns are due Jan. 31, April 30, July 31, and October 31 each year for the preceding three-month period.

For more information concerning the IFTA E-filing services, taxpayers should contact the department's Motor Carrier Services office at (334) 242-2999 or visit the department's Web site at [www.ador.state.al.us](http://www.ador.state.al.us).

## Licensing Officials Conference

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Phillips, commenting on the advantages of conference attendance, said, "Anytime we come to Montgomery for the Alabama Licensing Officials Conference, we learn a lot of valuable information. I always bring at least two licensing clerks with me. They walk away with fresh ideas and knowledge to share with the 13 other clerks in our office."

Founded in 1947, the Association of

Alabama Tax Administrators lists the following objectives in its mission statement: "To bring together by association, communication and organization, public officials who administer the ad valorem tax laws of Alabama; to provide for the exchange of information, ideas, techniques and procedures relating to the performance of their duties pursuant to the ad valorem tax and license tax laws and regulations of the State of Alabama, and to enhance the knowledge and improve the skills of the members. . . . in general, to promote improvements in the administration of the ad valorem and license tax laws of the State of Alabama."



Shelley Tice (right), Tax Valuation Analyst with the ADOR Property Tax Division, speaks with Jimmy Mayo, Madison County Assistant License Director.

# ADOR Launches Joint Audit Program

**T**he Alabama Department of Revenue has launched a new Field Activities Joint Audit Program, aimed at enhancing field audit activity through the cross-training of its

sales tax and income tax auditors.

“The ultimate goal of this program is to educate the field examiners in the Sales, Use and Business Tax Division and in the Individual and Corporate Tax Division, so

that a single examiner can call on a taxpayer and complete both a sales tax and an income tax audit of the quality expected by the divisions,” said State Revenue Commis-

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Alabama Revenue Commissioner Tom Surtees explains the importance of using innovative methods in rendering customer service to the state’s taxpayers.



Revenue examiners David McSpadden (left) and Rouen Reynolds, Mobile Taxpayer Service Center, explain the audit selection and record examination process.



Sales, Use and Business Tax Division Director Joe Cowen explains the timeline for both managers and revenue examiners in implementing the joint audits.



Individual and Corporate Tax Division Director Richard Henninger outlines the selection process for joint audit candidates.



Pettus Strong, Sales Tax Administration Manager, conducts the orientation during January’s intensive training session.

## Joint Audit Program

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sioner Tom Surtees.

Senior managers in the two divisions met in December for an introductory session with ADOR Commissioner Tom Surtees, Assistant Commissioner Cynthia Underwood, Sales, Use and Business Tax Division Director Joe Cowen, and Individual and Corporate Tax Division Director Richard Henninger.

Revenue examiners and supervisory personnel attended meetings in January and early February for intensive training, in-depth audit simulations, and confidentiality/disclosure overviews.

"This program is a win-win situation for both the taxpayer and the field examiner," said Surtees. "It broadens the knowledge base of the examiner and benefits the taxpaying public."

## Tsunami Relief Contributions Deductible on 2004 State Return

Alabama taxpayers who itemize deductions on their state income tax returns may claim charitable donations made during January 2005 to the victims of the Indian Ocean Tsunami on their 2004 Alabama returns, according to the Alabama Department of Revenue (ADOR).

Charitable contributions are deductible for the year in which they are actually made; however, a new federal law enacted Jan. 7, 2005, allows tsunami relief donations made during January 2005 to be deducted on federal tax returns as if the donations were made on Dec. 31, 2004.

Alabama's income tax laws regarding the deductibility of charitable donations, §40-18-15(a)(10), Code of Alabama 1975, are tied directly to the recently amended federal income tax code section, prompting Alabama to follow suit.

For more information concerning the deductibility of the contributions made to the Indian Ocean tsunami relief victims, visit the IRS Web site at [www.irs.ustreas.gov](http://www.irs.ustreas.gov).



Revenue tax specialist Ladonna Roshto (left) and examiner Danny Leathers (Mobile Taxpayer Service Center) learn about taxpayer audit reporting.



Revenue examiners Karen Stoudemire (left) and Cheryl Howard (right), Birmingham Taxpayer Service Center, listen attentively, along with Steve Parker (rear), Mobile Taxpayer Service Center.

# Farmers' Gas Tax Refund Claims Set March 31

**M**arch 31 is the deadline for Alabama farmers to file their state gasoline tax refund claims with the Alabama Department of Revenue, according to State Commissioner of Revenue Tom Surtees.

"The refund claims are based on portions of the state excise tax paid by farmers on gasoline used during 2004 for agricultural purposes. 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, 2005," Surtees explained.

Taxes on gasoline purchased from Jan. 1, 2004, through Dec. 31, 2004, 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 2004 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. Call or visit the nearest service center listed.

Service Center Location	Address	Telephone
Auburn/Opelika	3300 Skyway Drive	(334) 887-9549
Birmingham	2024 3rd Avenue, North	(205) 323-6387
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., Suite 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

Last year, the Department of Revenue processed 87 claims, resulting in \$13,717.47 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.

# Uninsured Casualty Losses Deductible on 2004 State Tax Return

**T**axpayers who suffered property losses due to Hurricane Ivan may be eligible for certain tax benefits, according to the Alabama Department of Revenue.

Taxpayers located in any of the 65 federally-declared disaster counties who suffered uninsured casualty losses resulting from damage caused by Hurricane Ivan are reminded they are eligible to claim their losses on their 2004 state individual income tax returns that are due April 15, 2005.

Alabama's tax laws allow taxpayers who suffer uninsured casualty losses to claim their losses as an itemized deduction on their annual Alabama Individual Income Tax Return. The ADOR offers these helpful reminders to affected taxpayers in preparing their 2004 returns:

- The casualty loss may be claimed only in the year the loss occurred. For state tax purposes, taxpayers would claim the loss on their 2004 tax year return. Federal law allows taxpayers to have the option of deducting the loss in the preceding tax year by filing an amended federal return. Alabama does not.
- Individuals may deduct the personal property losses that are not covered by insurance or other reimbursements. To calculate the loss, taxpayers must determine their 2004 ALABAMA adjusted gross income and then subtract 10 percent of their Alabama adjusted gross income from their total amount of casualty losses for the year.
- Attach a copy of the Federal Form 4684 used to calculate the loss.
- To speed up processing of their 2004 returns, affected taxpayers should attach copies of property appraisals substantiating the property values before and after the damage and copies of any insur-

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## Changes in Property Tax Credit Law Benefit Vehicle Owners

Changes in Alabama's property tax laws, which became effective Jan. 1, 2005, benefit vehicle owners who sell or trade their vehicles during their registration year, according to the Alabama Department of Revenue.

"A new law, Act 2004-520, allows vehicle owners to receive a property tax credit or tax refund for any unused portion of their prepaid vehicle property taxes," said ADOR Commissioner Tom Surtees.

Vehicle owners will be issued a property tax credit—good for 12 months—by their local tag-issuing official for any unused portion of their prepaid vehicle property taxes when they sell or trade their vehicles. Owners can apply the credit toward property taxes due on their replacement vehicle purchase or on taxes due for another vehicle they already own at the time the vehicle's registration is renewed.

The new law also allows a refund to be issued to owners in the event that the credit voucher cannot be applied toward payment of property taxes on another vehicle. The old law did not.

For more information concerning Alabama's property tax laws, visit ADOR's Web site at [www.ador.state.al.us](http://www.ador.state.al.us).

## Uninsured Casualty Losses Deductible

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ance reports/claims and reimbursements related to the damaged property.

For more information concerning Alabama casualty loss claims and how they are treated for Alabama income tax purposes, please contact the ADOR toll-free at 1-800-322-4106 or e-mail [erohelpdesk@revenue.state.al.us](mailto:erohelpdesk@revenue.state.al.us).

## ASCPA State Tax Committee Visits Revenue

On December 16, ADOR representatives from the Office of the Commissioner, the Office of Tax Policy, and the Individual and Corporate Tax Division met with members of the Alabama Society of Certified Public Accountants' State Tax Committee to discuss the 2005 filing season. The committee meets annually with the department to discuss issues and legislation, concentrating on changes occurring within the year.

Agenda items included e-filing issues, current and future potential legislation, and compliance issues.



ADOR Assistant Commissioner Cynthia Underwood (left) talks with Renee Hubbard (right), chair of the State Tax Committee of the ASCPA.



ADOR Director of Tax Policy Mike Mason and Assistant Commissioner Cynthia Underwood listen as Renee Hubbard addresses the group.

# Recent Convictions

## Tax Preparer Convicted for Preparing Fraudulent State Tax Returns

A former tax preparer pleaded guilty in Clarke County Circuit Court Nov. 30, 2004, to charges of preparing fraudulent Alabama income tax returns in efforts to acquire illegal state income tax refunds for clients.

Clarke County Circuit Judge Thomas Baxter sentenced Rosalyn Parker McDonald, 40, of Jackson, Ala., to a three-year jail term—suspended, all but nine months—and a three-year probationary period.

Judge Baxter ordered McDonald to pay a \$5,000 fine and all court costs associated with her conviction and issued an order prohibiting her from preparing any future state or federal tax returns.

“The ADOR makes a concerted effort

to identify false claims for refunds,” said ADOR Commissioner Tom Surtees. “Those individuals who attempt to circumvent the law will be prosecuted.”

## State Tax Convictions Handed Down in Madison and Pike Counties

On Thursday, Nov. 18, 2004, Everett Shepherd Brooks, Jr., a businessman in Huntsville, Ala., was convicted in Madison County District Court on his plea of guilty for Willful Failure to File Alabama income tax returns for multiple years.

Brooks is the owner of the real estate appraisal firm, E.S. Brooks and Associates and National School of Real Estate.

Madison County District Judge Susan Moquin sentenced Brooks to 30 days in

jail, suspended, and two years probation. Judge Moquin ordered Brooks to pay all taxes, penalties and interest, plus court costs.

## Pike County Circuit Court

In a separate case, on Thursday, Nov. 18, 2004, Timothy Dwayne Spivey, a former Pike County Schools maintenance supervisor charged with stealing air conditioning and heating units and components from the schools, pleaded guilty in Pike County Circuit Court to 131 counts of Theft of Property offenses.

Spivey also pleaded guilty to a second indictment on tax crimes—six counts of willfully attempting to evade or defeat Alabama income tax, three counts of failure to file income tax returns and three counts of

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## IRS Interest Rate to Remain at 5% for Quarter Beginning Jan. 1, 2005

The interest rate for the calendar quarter beginning Jan. 1, 2005, will remain at five percent (5% APR) for underpayments, according to the Internal Revenue Service’s “News Room” webpage, citing News Release IR-2004-144.

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. (Historical rates shown below.)

### 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%	5%	5%	4%
<b>2004</b>	4%	5%	4%	5%
<b>2005</b>	5%			

# Administrative Rules

**Effective Dec. 7, 2004:**

**Adopted:**

- 810-4-1-.20 Specifications for Legal Advertising by County Tax Collecting Officials in Conjunction with Ad Valorem Tax Delinquencies
- 810-4-1-.22 Assessment of Tangible Personal Property Held Under Lease or Conditional Sales
- 810-5-1-.211 Motor Vehicle Registration Delinquency, Penalty and Interest Charges

**Amended:**

- 810-4-1-.01 Current Use Valuation-Departmental Regulations
- 810-4-1-.04 Valuation and Assessment of Personal Property

- 810-4-1-.09 Annual Publication of Uniform Aircraft Assessment Manual by the Department of Revenue Ad Valorem Tax Division and Applicable Procedures
- 810-4-1-.10 Exemption of Household Furniture, Appliances, other Personal Property When Owned by an Individual for Personal Use in the Home
- 810-4-1-.12 Requirements for Reporting and Assessing Business Personal Property
- 810-4-1-.13 Exemption of Personal Property Associated with Farms or Farming
- 810-4-1-.16 Commercial Mobile, Portable, and Permanent Modular Units
- 810-4-1-.17 Assessment Procedures for the Valuation of Public Utility and Railroad Property in the State of Alabama

- 810-4-1-.18 Synchronization of Taxation and Registration System—Assessment Procedures

**Repealed:**

- 810-4-1-.14 Requirements for Landowners to Report the Names and Addresses of Mobile Homeowners on Their Land
- 810-4-1-.01.01 Current Use Valuation of Class III Agricultural and Forest Properties
- 810-4-1-.03 Improvement Type Codes-Revaluation Program
- 810-4-1-.05 Revaluation Program-Rural Land Classification
- 810-4-1-.06 Revaluation Program-Valuation of Metal Buildings
- 810-4-1-.08 Annual Publication of Uniform Motor Vehicle Valuation Manual by the Property Tax Division of the Department of Revenue; and Applicable Procedures

**Effective Jan. 19, 2005:**

**Amended:**

- 810-4-2-.01 Scope of Rules
- 810-4-2-.06 Registration Decals—Displaying, Issuing, and Replacing
- 810-4-2-.13 Issuance Fees—Manufactured Homes
- 810-4-3-.01 Scope of Rules
- 810-4-3-.02 Taxability of Property
- 810-4-3-.03 Property Qualifying for Abatement
- 810-4-3-.04 Authorization of Abatement
- 810-4-3-.05 Procedures for Granting of Abatement
- 810-4-3-.06 Administrative Procedures
- 810-4-3-.07 Enforcement
- 810-4-4-.01 Payment to Certain Certified Appraisers, Mappers, or Tax Administrators
- 810-14-1-.06 Authority to Issue Revenue Rulings

**Adopted:**

- 810-2-8-.05 Election to File As A Family Limited Liability Entity

## Statement of Gross Tax Collections

FYTD 2004-2005 Through End of First Quarter  
(October, November, December 2004)

	FYTD 2004-2005	FYTD 2003-2004	% Change
Business Privilege Tax	\$ 8,274,950.96	\$ 5,269,803.82	57.03
Gasoline	101,992,006.03	99,104,633.99	2.91
Income Tax-Corporate	103,873,855.70	70,830,727.46	46.65
Income Tax-Individual	622,680,797.25	572,253,231.85	8.81
Income Tax (Total)	726,554,652.95	643,083,959.31	12.98
Motor Fuels	33,989,201.47	31,919,974.90	6.48
Oil & Gas Privilege (8%)	20,885,962.79	15,633,298.45	33.60
Oil & Gas production (2%)	7,648,493.74	6,273,934.91	21.91
Sales	436,299,948.69	424,926,992.82	2.68
Use Tax	54,265,269.52	52,473,262.23	3.42
Utility Gross Receipts	80,881,664.63	82,037,782.57	(1.41)
<b>SUBTOTAL</b>	<b>\$ 1,470,792,150.78</b>	<b>\$ 1,360,723,643.00</b>	<b>8.09</b>
<b>SUBTOTAL (OTHER TAXES)</b>	<b>290,686,109.14</b>	<b>241,078,204.78</b>	<b>20.58</b>
<b>TOTAL (ALL TAXES)</b>	<b>\$1,761,478,259.92</b>	<b>\$1,601,801,847.78</b>	<b>9.97</b>



# Alabama Tax Return Form 40, Form 40 NR Instruction Error

In mid-January, the department issued an advisory urging Alabama taxpayers who were mailed an Alabama Form 40 (Long Return) or a Form 40 NR (Non-resident Return) Tax Booklet and who have city and county occupational license taxes withheld from their wages or salaries to note errors contained in the booklets' instructions.

The instructions directed those specific taxpayers to claim the local occupational taxes reported on their W-2s as miscellaneous tax deductions on the Schedule A. This direction is incorrect. Alabama law allows the occupational license tax to be claimed as a full tax deduction and as such, should be claimed on the Schedule A, under the section entitled "Taxes you paid."

**Taxpayers should report the amount of city or county occupational taxes withheld from their Alabama wages or salaries on Schedule A, Line 8, regardless of which return they are filing.**

## Recent Investigations

*(Continued from Page 7)*

willfully making and subscribing fraudulent income tax returns under penalty of perjury. The Alabama Department of Revenue participated in a joint investigation of Spivey with the Pike County District Attorney's Office and the Troy Police Department.

Spivey was sentenced by Pike County Circuit Judge Thomas Head to ten years on the theft crimes, all suspended, except one year. He was also sentenced on the tax crimes to a five-year split sentence: one-year jail time with the remaining four years, suspended with supervised probation.

Full restitution was ordered to both

the Pike County Board of Education and to the State of Alabama. Due to a special agreement involving federal charges, Spivey will serve a portion of his sentence in a federal prison so that the state jail time will run concurrent with the sentences anticipated to be imposed by a Federal District Court.

**Revenue Review** is published quarterly by the Alabama Department of Revenue Media Affairs Section. Comments or suggestions should be sent to: [cblackstock@revenue.state.al.us](mailto:cblackstock@revenue.state.al.us), telephone (334) 242-1390 or (334) 242-1175. Tom Surtees, Commissioner; Cynthia Underwood, Assistant Commissioner; Lewis A. Easterly, Department Secretary; Carla A. Snellgrove, Public Information Manager; Carolyn Blackstock, Editor; and Mickey Godwin, layout and design.

## New P1 Tag

A new mid-range vehicle weight category now qualifies some truck owners for a less expensive tag—the new P1 tag, at a cost of \$35 annually, effective Jan. 1, 2005.

In Alabama, vehicles are classified and annual registration fees are based upon a vehicle's gross weight. Under current law, owners of trucks with gross vehicle weights of 8,000 lbs. or less pay an annual registration fee of \$23 and are issued a standard passenger car/truck license plate. Vehicles exceeding 8,000 lbs., but falling under 12,001 lbs. require an XA or XM tag; the XA or XM tag carries a \$105 annual registration fee.

Act 2004-520 restructures the XA and XM tag categories and creates a new mid-range vehicle weight category, setting the gross vehicle weight ranges for the new class between 8,001 lbs. and 10,000 lbs. Owners whose vehicles qualify for the new weight class or weight bracket will be issued a P1 tag and will pay a \$35 annual registration fee in place of the current \$105 annual fee.

The new law also authorizes the issuance of distinctive and personalized license plates to vehicles falling within the new weight classification (8,001-10,000 lbs.), with the exception of distinctive military license plates and Alabama license plates displaying the International Symbol of Access. Generally, Alabama distinctive and personalized license plates carry a \$50 annual registration fee in addition to any standard registration fee.

Effective Jan. 1, 2005, the XA and XM tags' weight range changed to include only gross vehicle weights between 10,001 lbs. and 12,000 lbs. The annual registration fee for the XA and XM tag remains at \$105.

For more information concerning Alabama's new motor vehicle weight class for truck tags, contact ADOR's Motor Vehicle Division at (334) 242-9000 or visit ADOR's Web site at [www.ador.state.al.us](http://www.ador.state.al.us).

## 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.
  - Natural minerals severance 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.
  - 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

(April-----June 2005)

### 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 tax return (Form PSA) due for limited liability entities.
  - First installment of estimated corporate income tax due (for calendar-year taxpayers).

**NOTE:** Other fiscal-year 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 third 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.

### June

### 15

- Second installment of estimated corporate income tax due (for calendar-year taxpayers)
- Second installment of estimated personal income tax due.