

Businesses located in Alabama should sign up for Sales and Use tax accounts through My Alabama Taxes (MAT) at the following link: <https://myalabamataxes.alabama.gov>.

Other resources for Alabama businesses:

- Local Taxpayer Service Centers: <https://revenue.alabama.gov/contact/>
- B.E.S.T. Business Seminars: <https://revenue.alabama.gov/taxpayer-advocacy/b-e-s-t-seminars/>
- Small Business Resource: www.atlasalabama.gov
- The ONE SPOT to file: myalabamataxes.alabama.gov
- ONE SPOT: <https://revenue.alabama.gov/sales-use/one-spot/>
- File Business Personal Property Returns: www.OPPAL.alabama.gov

Out-of-State businesses and Marketplace Facilitators, continue on to complete the SSUT Application:

Participation in the Simplified Sellers Use Tax Program requires the following:

- Participant must certify that he or she is an eligible seller. An eligible seller is defined as a seller that sells tangible personal property or a service, but does not have a physical presence in this state or is not otherwise required to register with the Department pursuant to Sections 41-4-116 or 40-23-191, *Code of Alabama 1975*, and is not subject to the requirements for collecting and remitting state and local sales or use tax for sales delivered into the state of Alabama.
- Participant agrees to collect, report, and remit the simplified sellers use tax at a rate of eight (8) percent. The collection and remittance of simplified sellers use tax relieves the eligible seller and the purchaser from any additional state or local sales and use taxes on the transaction.
- Participant agrees to provide the department with information, when requested, related to sales to Alabama customers as required by Section 40-23-193, *Code of Alabama 1975*.
- Participant agrees to comply with all program reporting requirements established under the program procedures.
- Participant agrees to provide the purchaser with a statement or invoice stating that the simplified sellers use tax has been collected and is to be remitted on the purchaser's behalf. The seller's simplified sellers use tax account number must also be listed on the statement or invoice.

Participants will be removed from the Simplified Sellers Use Tax Program if:

- He or she substantially fails to collect, report, and remit simplified sellers use taxes.
- He or she fails to submit required reports on a timely basis.
- It is determined that the seller is no longer an eligible seller, as defined by Section 40-23-190 and 40-23-191, *Code of Alabama 1975*.
- There is any other finding by the department that the participant is not in compliance with the terms authorizing participation in the program.

If you have additional questions please call the Sales and Use Tax office:

1-866-576-6531 or 334-242-1490



Application to Participate in Simplified Sellers Use Tax Remittance Program

Legal Name: _____ NAICS Code: _____

Trade Name, DBA Name(s): _____

Physical Address: _____

Mailing Address: _____

City: _____ State: _____ Zip: _____

Date of Incorporation: _____ State of Incorporation: _____ County of Incorporation: _____

Telephone Number: (____) _____ Federal ID Number: _____

Contact Person: _____ Contact's Telephone Number: (____) _____

Contact's Fax Number: (____) _____ Contact's E-Mail Address: _____

What is the website address of the business? _____

Is the business a Marketplace Facilitator electing not to collect and remit SSU tax on behalf of their 3rd party sellers, but who will instead submit the required report? Yes / No

Is the business a Marketplace Facilitator that allows others to sell products through its physical or electronic marketplace? Yes / No

If No, does the business make sales through a marketplace? Yes / No

If yes, what is the name and website address of the marketplace(s) on which the business sells? _____

Does the business also make sales that do not occur through the marketplace website? Yes / No

If approved for participation in the program, what would be the start date of the account? _____

What tangible personal property is sold in Alabama? _____

What type of sales are made into Alabama?

Wholesale Sales Retail Sales Leasing or Rental Other: _____

Please give a detailed description of the business activities in Alabama: _____

Type of Organization (*i.e. Corporation, LLC, Partnership, Proprietorship, etc.*): _____

Note: Signature is required on page 2 of this application. This information will be used by the Department to determine if you qualify for the Simplified Sellers Use Tax established by Act No. 2015-448. If it is determined that your company qualifies for the Simplified Sellers Use Tax Program, the department will issue you a Simplified Sellers Use Tax Account.

Please check all the items below that describe this company's business activities in Alabama. If none of these items pertain to this business, select "None of the above."

- 1. Maintains a place of business in Alabama, such as an office, agency, warehouse, showroom, retail outlet, manufacturing plant, etc.
- 2. Has an employee or independent representative in Alabama, or one that travels into Alabama for any reason, including (but not limited to) installations, training, sales calls, etc., such as a salesman, sales representative, manufacturer's representative, contractor, agent, installer, repairman, etc.
- 3. Delivers merchandise to customers in Alabama by company-owned vehicle, leased vehicle, or by any means other than common carrier or the U.S. Postal Service.
- 4. Leases or rents tangible personal property in Alabama.
- 5. Contracts to make improvements to real property in Alabama.
- 6. Holds title to any real property in Alabama.
- 7. Partners with or is affiliated with another company in Alabama.
- 8. Corporation files as part of a Federal consolidated group for income tax purposes. If so, please attach a list of the corporation names and FEIN's of the members who do business in Alabama.
- 9. Corporation meets other requirements to file sales or use taxes in Alabama. If checked, please attach an explanation.
- 10. None of the above.

List the names and titles of all officers/members:

Please list all account numbers currently open for sales and use taxes in Alabama:

How did you hear about the Simplified Sellers Use Tax Program? Letter ADOR Website Other:

If other, please give a short description of how you heard about the program:

By submitting this application, the above party agrees to abide by the laws and statutes of Alabama in the filing of returns. All returns must be timely filed and paid electronically over the Internet using the My Alabama Taxes (MAT) Filing System.

Signature of Officer,
Proprietor, Partner, etc.: _____ Date: _____

If you have any questions concerning this application, please call (334) 242-1490 or 1-866-576-6531.

**Upon completion of this application, please fax to (334) 353-7666 or mail to:
Alabama Department of Revenue
Sales & Use Tax Division
P.O. Box 327710
Montgomery, AL 36132-7710**