

ONE SPOT Conference Call
Tuesday, August 10th, 2021, 10:30 am
Next Meeting: September 14th, 2021
Summary of Topics Discussed

Transition of Some Reports to New Online Reports Site

We are in the testing phase of transitioning the ONE SPOT files to the new version of the online reports site. This is the same site where the sales and use tax reports were moved in July 2020. More information will be provided as we move through testing and closer to making the transition.

Delayed NSA Return File

On July 20th, two emails were sent out to the group regarding daily NSA return files being posted for download later than normal due to a transmission delay. Payments included in that file with a settlement date of 7/21/21 settled on 7/22/21. Payments included with a settlement date of 7/22/21 settled as scheduled.

ONE SPOT Files and Holidays

Monday, September 6th, is a State and Federal holiday. There will be no return (NSA) or payment files available for download on that Monday.

Next Conference Call - Next meeting will be Tuesday, August 10th, at 10:30 a.m.

ONE SPOT Conference Call
Tuesday, July 13th, 2021, 10:30 am
Next Meeting: August 10th, 2021
Summary of Topics Discussed

Sales Tax Holiday – Back to School

The “Back to School” Sales Tax Holiday begins at 12:01 AM on Friday, July 16, and ends midnight on Sunday, July 18, 2021. Emails have been sent for those who have not provided us their participation status for this year. The deadline to notify ADOR of participation is June 16, 2021.

Transition of Some Reports to New Online Reports Site

We are in the testing phase of transitioning the ONE SPOT files to the new version of the online reports site. This is the same site where the sales and use tax reports were moved in July 2020. More information will be provided as we move through testing and closer to making the transition.

Next Conference Call - Next meeting will be Tuesday, August 10th, at 10:30 a.m.

ONE SPOT Conference Call
Tuesday, June 8th, 2021, 10:30 am
Next Meeting: July 13th, 2021
Summary of Topics Discussed

Interest Rate –3rd Quarter 2021

The Internal Revenue Service announced on May 27, 2021, that underpayment interest rates will remain the same for the calendar quarter beginning July 1, 2021: 3%

<https://revenue.alabama.gov/assessments/quarterly-interest-rates/>

Sales Tax Holiday – Back to School

The “Back to School” Sales Tax Holiday begins at 12:01 AM on Friday, July 16, and ends midnight on Sunday, July 18, 2021. Emails have been sent for those who have not provided us their participation status for this year. The deadline to notify ADOR of participation is June 16, 2021.

Transition of Some Reports to New Online Reports Site

We are in the testing phase of transitioning the ONE SPOT files to the new version of the online reports site. This is the same site where the sales and use tax reports were moved in July 2020. More information will be provided as we move through testing and closer to making the transition.

Removing “Zero” Returns from a ONE SPOT Filing

We had a question come in from a locality regarding taxpayers removing zero returns for a locality from a local tax filing in MAT. A reminder has been sent to our phone group that a taxpayer choosing to remove a zero return from a ONE SPOT filing does not cease the requirement for a local return to be filed for those localities requiring monthly returns for the taxpayer. The taxpayer would still need to file via ONE SPOT, or directly with the locality by a locality approved method, if the locality requires a monthly filing.

Next Conference Call - Next meeting will be Tuesday, July 13th, at 10:30 a.m.

ONE SPOT Conference Call
Tuesday, May 11, 2021, 10:30 am
Next Meeting: June 8th, 2021
Summary of Topics Discussed

Sales Tax Holiday – Back to School

The “Back to School” Sales Tax Holiday begins at 12:01 AM on Friday, July 16, and ends midnight on Sunday, July 18, 2021. Emails have been sent for those who have not provided us their participation status for this year. The deadline to notify ADOR of participation is June 16, 2021.

Transition of Some Reports to New Online Reports Site

We are in the testing phase of transitioning the ONE SPOT files to the new version of the online reports site. This is the same site where the sales and use tax reports were moved in July 2020. More information will be provided as we move through testing and closer to making the transition.

ONE SPOT Files and Holidays

Monday, May 31st, is a State and Federal holiday. There will be no return (NSA) or payment files available for download on that Monday.

Monday, June 7th, is a State holiday. There will be no return (NSA) file available for download on Tuesday, June 8th, because there will be no file export from ADOR on the evening of the 7th.

Next Conference Call - Next meeting will be Tuesday, June 8th, at 10:30 a.m.

ONE SPOT Conference Call
Tuesday, April 13th, 2021, 10:30 am
Next Meeting: May 11th, 2021
Summary of Topics Discussed

Interest Rate – 2nd Quarter 2021

The Internal Revenue Service announced on March 3, 2021, that underpayment interest rates will remain the same for the calendar quarter beginning April 1, 2021: 3%

<https://revenue.alabama.gov/assessments/quarterly-interest-rates/>

Sales Tax Holiday – Back to School

The “Back to School” Sales Tax Holiday begins at 12:01 AM on Friday, July 16, and ends midnight on Sunday, July 18, 2021. Emails have been sent for those who have not provided us their participation status for this year. The deadline to notify ADOR of participation is June 16, 2021.

Transition of Some Reports to New Online Reports Site

We are in the testing phase of transitioning the ONE SPOT files to the new version of the online reports site. This is the same site where the sales and use tax reports were moved in July 2020. More information will be provided as we move through testing and closer to making the transition.

ONE SPOT Files and Holidays

Monday, April 26th, is a State holiday. All ONE SPOT files will be available for download on Monday; however, there will be no return (NSA) file available for download on Tuesday because there will be no file export from ADOR on the evening of the 26th.

Next Conference Call - Next meeting will be Tuesday, May 11th, at 10:30 a.m.

ONE SPOT Conference Call
Tuesday, March 9, 2021, 10:30 am
Next Meeting: April 13, 2021
Summary of Topics Discussed

Annual License Renewal

The Department will work with taxpayers regarding the requirement to renew the State of Alabama Tax License annually. The following tax types require annual renewal: sales, rental, sellers use, lodgings, utility gross receipts, and simplified sellers use tax. Should you receive a call regarding the Annual License Renewal process, please refer those taxpayers to the Alabama Department of Revenue at 334-242-1490.

Annual Program to Close Inactive Accounts

The annual program to close accounts due to no activity for calendar year 2020 has been run. If a taxpayer only had one state account (for example sales tax), and there was no activity on that account, then that account and the corresponding local tax account were closed. If a taxpayer had more than one state account (for example sales tax and consumer use tax), and there was activity on one of the accounts, then the local account remained open. If you are contacted by a taxpayer who does have a need to reopen their account, they should contact ADOR at 334-242-1490.

Interest Rate – 2nd Quarter 2021

The Internal Revenue Service announced on March 3, 2021, that underpayment interest rates will remain the same for the calendar quarter beginning April 1, 2021: 3%

<https://revenue.alabama.gov/assessments/quarterly-interest-rates/>

Delayed NSA Payments

The Department was contacted by a third-party administrator about some payments missing from the ONE SPOT payment files. After researching the issue with the payment processor, it was determined that due to the banking setup for one locality not being set up timely on the processor's end, returns that included that locality had their payments delayed until the setup was completed. The processor has now put steps in place to keep this situation from happening in the future. The affected payments should be included in the March 9, 2021 payment file.

Next Conference Call - Next meeting will be Tuesday, April 13th, at 10:30 a.m.

ONE SPOT Conference Call
Tuesday, February 9, 2021, 10:30 am
Next Meeting: March 9, 2021
Summary of Topics Discussed

Severe Weather Preparedness Sales Tax Holiday

The Severe Weather Preparedness Tax Holiday begins at 12:01 a.m. on Friday, February 26, 2021, and ends at twelve midnight on Sunday, February 28, 2021. Participating localities are listed at <https://revenue.alabama.gov/sales-use/sales-tax-holidays/alabama-severe-weatherpreparedness-sales-tax-holiday/> . Those localities choosing to participate in the holiday should submit a certified copy of their resolution or ordinance to the Alabama Department of Revenue before January 26, 2020. Please also notify ADOR if you will not be participating.

Annual License Renewal

The Department will work with taxpayers regarding the requirement to renew the State of Alabama Tax License annually. The following tax types require annual renewal: sales, rental, sellers use, lodgings, utility gross receipts, and simplified sellers use tax. Should you receive a call regarding the Annual License Renewal process, please refer those taxpayers to the Alabama Department of Revenue at 334-242-1490.

Filing Frequency Changes

Taxpayers can request to change their filing frequency for the year before February 20th of each year. Pursuant to Act 2019-253, taxpayers meeting the criteria below may elect to file returns for the year quarterly, bi-annually, or annually, rather than on a monthly filing frequency.

Quarterly filing status: tax liability of less than \$2,400.00 for the preceding calendar year.

Bi-annual filing status: tax liability of less than \$1,200 for the preceding calendar year, or if sales were made during no more than two thirty consecutive day periods during the preceding calendar year.

Annual filing status: tax liability for the entire preceding calendar year is less than \$600.00, or if sales were made during no more than one thirty consecutive day period during the preceding calendar year.

Annual Program to Close Inactive Accounts

The annual program to close accounts due to no activity for calendar year 2020 has been run. If a taxpayer only had one state account (for example sales tax), and there was no activity on that account, then that account and the corresponding local tax account were closed. If a taxpayer had more than one state account (for example sales tax and consumer use tax), and there was activity on one of the accounts, then the local account remained open. If you are contacted by a taxpayer who does have a need to reopen their account, they should contact ADOR at 334-242-1490.

ONE SPOT Files & Holidays

Monday, February 15, 2021 is a State and Federal holiday. No files will be available for download on that day.

Next Conference Call - Next meeting will be Tuesday, March 9th, at 10:30 a.m.

ONE SPOT Conference Call
Tuesday, January 12, 2021, 10:30 am
Next Meeting: February 9, 2021
Summary of Topics Discussed

Severe Weather Preparedness Sales Tax Holiday

The Severe Weather Preparedness Tax Holiday begins at 12:01 a.m. on Friday, February 26, 2021, and ends at twelve midnight on Sunday, February 28, 2021. Participating localities are listed at <https://revenue.alabama.gov/sales-use/sales-tax-holidays/alabama-severe-weatherpreparedness-sales-tax-holiday/>. Those localities choosing to participate in the holiday should submit a certified copy of their resolution or ordinance to the Alabama Department of Revenue before January 26, 2020. Please also notify ADOR if you will not be participating.

Annual License Renewal

The Department will work with taxpayers regarding the requirement to renew the State of Alabama Tax License annually. The following tax types require annual renewal: sales, rental, sellers use, lodgings, utility gross receipts, and simplified sellers use tax. Should you receive a call regarding the Annual License Renewal process, please refer those taxpayers to the Alabama Department of Revenue at 334-242-1490.

Interest Rate – 1st Quarter 2021

The Internal Revenue Service announced on December 16, 2020, that underpayment interest rates will remain the same for the calendar quarter beginning **January 1, 2021: 3%**
<https://revenue.alabama.gov/assessments/quarterly-interest-rates/>

Filing Frequency Changes

Taxpayers can request to change their filing frequency for the year before February 20th of each year. Pursuant to Act 2019-253, taxpayers meeting the criteria below may elect to file returns for the year quarterly, bi-annually, or annually, rather than on a monthly filing frequency.

Quarterly filing status: tax liability of less than \$2,400.00 for the preceding calendar year.

Bi-annual filing status: tax liability of less than \$1,200 for the preceding calendar year, or if sales were made during no more than two thirty consecutive day periods during the preceding calendar year.

Annual filing status: tax liability for the entire preceding calendar year is less than \$600.00, or if sales were made during no more than one thirty consecutive day period during the preceding calendar year.

Taxpayer Assistance at ADOR Taxpayer Service Centers

All service centers will be reminded of procedures for assisting taxpayers with filing in ONE SPOT. Also, please note that in order to minimize risks to taxpayers visiting Taxpayer Service Centers and the employees working there, all meetings in the service centers are by appointment only.

ONE SPOT Files & Holidays

Monday, January 18, 2021 is a State and Federal holiday. No files will be available for download on that day.

Next Conference Call - Next meeting will be Tuesday, February 9th, at 10:30 a.m.