

**FORM SEV-V**

ALABAMA DEPARTMENT OF REVENUE  
BUSINESS & LICENSE TAX DIVISION

Severance & License Tax Section Payment Voucher

**DO NOT SUBMIT FORM SEV-V IF A PAYMENT IS NOT DUE OR IF THE PAYMENT WAS REMITTED ELECTRONICALLY.**

**WHO MUST FILE.** Taxpayers owing a payment of less than \$750 for those taxes administered by the Severance & License Tax Section must complete a separate Form SEV-V for each form type, and submit it and the required payment with the tax return – unless the payment is made electronically. A Form SEV-V is never required whenever the taxpayer is making an electronic payment.

**WHEN TO FILE.** A Form SEV-V, and full payment of any tax owed, is due by the original due date. Late payment of any Severance & License Tax payment will result in the assessment of applicable interest and penalties.

**WHERE TO FILE.** The Form SEV-V and corresponding return must be mailed to the address listed below for all Severance & License Tax form types.

Payments for Severance Taxes: Payments for Solid Waste, Storage Tank, Pari-mutuel, Horse Wagering, Hazardous Waste and Scrap Tire Fee:

Alabama Department of Revenue  
Severance & License Tax Section  
PO Box 327560  
Montgomery, AL 36132-7560

Alabama Department of Revenue  
Severance & License Tax Section  
PO Box 327495  
Montgomery, AL 36132-7495

**LINE INSTRUCTIONS FOR PREPARING FORM SEV-V**

**TAX PERIOD:** Enter the last day of the taxpayer’s taxable month.

**FORM TYPE:** Enter an “X” in the appropriate box to identify the form for which payment is being made. Please be mindful that a separate SEV-V must be submitted for each form type.

**FEIN / SSN:** Enter the entity’s Federal Employer Identification Number (FEIN) or SSN, if applicable.

**ACCOUNT ID/LICENSE NUMBER:** Enter the number assigned to the Severance & License Tax form type for which payment is being made.

**AMOUNT PAID:** Enter the amount of the payment submitted with this voucher.

**NAME/ADDRESS SECTION:** Enter legal name of taxpayer and a complete mailing address for taxpayer.

**ELECTRONIC PAYMENT.** Section 41-1-20 requires electronic payments for single business tax payments of \$750 or more. Substantial penalties can be assessed for noncompliance.

Taxpayers making e-payments via ACH Debit must have a Sign On ID and Access Code to log in to the Alabama Department of Revenue (ADOR) Paperless Filing and Payment System. Visit our web site at [www.revenue.alabama.gov/make-a-payment](http://www.revenue.alabama.gov/make-a-payment) for additional information.

**NOTE:** Refer to our web site at [www.revenue.alabama.gov](http://www.revenue.alabama.gov) for tax payment and form preparation requirements.

----- **DETACH ALONG THIS LINE AND MAIL VOUCHER WITH YOUR FULL PAYMENT** -----

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|---|---|--|---|---|---|--|--|---|--|--|--|--|---|--|
|   | <p><b>SEV-V</b> 8/18 _____<br/>VENDOR CODE</p>                            | <p>Alabama Department of Revenue<br/><b>Severance &amp; License Tax Section Payment Voucher</b></p>  |   |   |   |  |  |   |  |  |  |  |   |  |
| <p><b>Tax Type:</b> _____</p> <p><b>Payment Type:</b> • <input type="checkbox"/> Return <input type="checkbox"/> Application Fee <input type="checkbox"/> Billing</p> | <p><b>Tax Period:</b> _____</p> <p>ACCOUNT ID / LICENSE NUMBER: _____</p> | <p><b>Form Type:</b></p> <table border="0" style="width: 100%;"> <tr> <td><input type="checkbox"/> COAL SEVERANCE TAX</td> <td><input type="checkbox"/> HAZARDOUS WASTE FEE REPORT</td> <td><input type="checkbox"/> SOLID WASTE DISPOSAL FEE</td> </tr> <tr> <td><input type="checkbox"/> LOCAL SOLID MINERAL SEVERANCE</td> <td><input type="checkbox"/> PARI-MUTUEL POOL PRIVILEGE TAX REPORT</td> <td><input type="checkbox"/> SCRAP TIRE FEE</td> </tr> <tr> <td><input type="checkbox"/> FOREST PRODUCTS SEVERANCE TAX</td> <td><input type="checkbox"/> UNDERGROUND/ ABOVEGROUND STORAGE TANK</td> <td></td> </tr> <tr> <td><input type="checkbox"/> OIL &amp; GAS SEVERANCE TAX</td> <td><input type="checkbox"/> HORSE WAGERING FEE</td> <td></td> </tr> </table> | <input type="checkbox"/> COAL SEVERANCE TAX | <input type="checkbox"/> HAZARDOUS WASTE FEE REPORT | <input type="checkbox"/> SOLID WASTE DISPOSAL FEE | <input type="checkbox"/> LOCAL SOLID MINERAL SEVERANCE | <input type="checkbox"/> PARI-MUTUEL POOL PRIVILEGE TAX REPORT | <input type="checkbox"/> SCRAP TIRE FEE | <input type="checkbox"/> FOREST PRODUCTS SEVERANCE TAX | <input type="checkbox"/> UNDERGROUND/ ABOVEGROUND STORAGE TANK |  | <input type="checkbox"/> OIL & GAS SEVERANCE TAX | <input type="checkbox"/> HORSE WAGERING FEE |  |
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| <input type="checkbox"/> OIL & GAS SEVERANCE TAX  | <input type="checkbox"/> HORSE WAGERING FEE                               |  |   |   |   |  |  |   |  |  |  |  |   |  |
| <p>FEIN / SSN: _____</p> <p>AMOUNT PAID: \$ _____</p> <p>LEGAL NAME _____</p> <p>MAILING ADDRESS _____</p> <p>CITY _____ STATE _____ ZIP _____</p>                    |   |  |   |   |   |  |  |   |  |  |  |  |   |  |