

In a non-receipt state, you must remit your sales tax on each purchase made in Alabama. You must remit this tax by the 15th of the month following the month in which the purchase was made. You may request a return if your total sales for the preceding calendar year are less than \$5,000. Sales tax returns that are not timely filed are subject to penalties and interest charges. Returns are due by the 15th of the month following the month in which the payment was made whether the tax was paid on that date or not. Any change in your address must be reported to the department of revenue by the end of the following month or the next month, whichever is later. Returns are payable by the 15th of the month following the month for which the returns were filed. Return information for the preceding calendar year is available on the internet at www.tax.alabama.gov. If you are a remittance-based business and are reporting on a quarterly basis, then you will receive a final return report which must be remitted by the 15th of the month following the month in which the final return report is generated. The department's electronic final return report (efrr) can be accessed online or by calling 334-242-1340 or 1-800-936-7761. A savings assessment is an assessment related to an underassessment previously made by the department against a listed taxpayer (see schedule c-1, part i). A savings assessment is made in order to revalue the return(s) for the taxpayer's previous year(s). A savings assessment is required when the taxable valuation of listed property for the taxpayer's previous tax year exceeds the prior taxable valuation of the property as set forth on the department's records. The prior taxable valuation must be based upon a previous property tax return listing with the department.

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Click here to access the Alabama vendor requirements for the fall filing season. If you do not have a bulk mailing permit, click here to download a printable pdf of the application. If you have any questions, please contact your local business license office. Look up your state's vehicle id number on this webpage for additional information. To find your state's vehicle id number, click on "vehicle information" and find the "vehicle identification number" section. In order to reduce your tax liability, you may be able to claim the cost of goods sold with certain intangible property, such as patents, trademarks, copyrights and trade secrets. These are treated as inventory and/or the cost of goods sold for tax purposes. The Alabama Department of Revenue collects sales tax at the time of purchase for those Alabama consumers who are not required to collect sales tax (the "tax-exempt consumer"). If you are a "tax-exempt consumer," you are not required to pay sales tax on the purchase of most taxable items. This is true whether you are a consumer, business or consumer/business. Certain exemptions apply to the sale of items to a business for resale to its consumers. If you are eligible for sales tax exemption, a "tax-exempt business" is a business whose consumers are "tax-exempt consumers." If you have taxable inventory at a point of delivery located inside Alabama and outside Alabama, you may collect the tax owed on the purchase (or sale) of your items at the Alabama point of delivery. The invoice date is the date the product was shipped or billed to your customer. 5ec8ef588b

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