

810-1-6-.05 Tax Types Covered and Requirements for Tax Returns.

(1) ~~The electronic return originator~~ The paperless filing and payment system's e-file/e-pay application shall provide the taxpayer with the capability of ~~Internet-based~~ electronically filing returns and making payments ~~of for~~ the taxes listed below from the taxpayer's personal computer or telephone, with the exception that returns cannot be filed by telephone for Utility Privilege License Tax Direct Pay Permit, Utility Excise Tax, Contractor's Gross Receipts Tax, Non State-Administered County and Municipal Tax, and A-3 State Withholding Tax Annual Return. A complete tax return filed via the Internet system will consist of data transmitted electronically and shall contain the same information as the corresponding tax return filed entirely on paper, as outlined in the rules shown below.

(2) ~~The tax return information to be provided to the department through Internet-based filing with respect to each tax is the same information outlined in the corresponding rule or other source shown in the column entitled "Rule or other Source Containing Form Layout."~~

<u>other</u>	<u>Tax Code</u>	<u>Form Type</u>	<u>Description of Tax Return</u>	<u>Rule or Source</u>
<u>Containing</u>				<u>Form Layout</u>
	SS	2100	state sales tax	810-6-4-.19
	SE	2105	state sales tax with estimate	810-6-4-.19
	SC	9501	state-administered county & municipal sales, use, rental, & lodgings tax	810-6-7-.04 §11-51-210
	SU	2620	state sellers use tax	810-6-5-.19.01
	CU	2610	state consumers use tax	810-6-5-.19.01
	SR	2410	state rental tax	810-6-5-.09
	LN	2310	north Alabama 5% state lodgings tax	810-6-5-.22

<b>LO</b>	<b>2320</b>	<b>state lodgings tax</b>	<b>810-6-5-.22</b>
<b>IW</b>	<b>A-6</b>	<b>state withholding tax monthly return</b>	<b>810-3-74-.01</b>
<b>IW</b>	<b>A-1</b>	<b>state withholding tax quarterly return</b>	<b>810-3-74-.01</b>
<b>SS</b>	<b>2100</b>	<b>state sales tax</b>	<b>810-6-4-.19</b>
<b>SE</b>	<b>2105</b>	<b>state sales tax with estimate</b>	<b>810-6-4-.19</b>
<b>SC</b>	<b>9501</b>	<b>state-administered county &amp; municipal sales, use, rental, &amp; lodgings tax</b>	<b>810-6-7-.04</b>
<b>--</b>	<b>----</b>	<b>nonstate-administered county &amp; municipal sales, use, rental, &amp; lodgings</b>	<b>guidelines issued by the Standard Tax Form Committee created pursuant to §11-51-210</b>
<b>SU</b>	<b>2620</b>	<b>state sellers use tax</b>	<b>810-6-5-.19.01</b>
<b>CU</b>	<b>2610</b>	<b>state consumers use tax</b>	<b>810-6-5-.19.01</b>
<b>SR</b>	<b>2410</b>	<b>state rental tax</b>	<b>810-6-5-.09</b>
<b>LN</b>	<b>2310</b>	<b>north Alabama 5% state lodgings tax</b>	<b>810-6-5-.22</b>
<b>LO</b>	<b>2320</b>	<b>state lodgings tax</b>	<b>810-6-5-.22</b>
<b>IW</b>	<b>A-6</b>	<b>state withholding tax monthly return</b>	<b>810-3-74-.01</b>
<b>IW</b>	<b>A-1</b>	<b>state withholding tax quarterly return</b>	<b>810-3-74-.01</b>

<u>Tax Type</u>	<u>Rule</u>
<u>State Sales Tax</u>	<u>810-6-4-.19</u>
<u>State Sellers Use Tax</u>	<u>810-6-5-.19.01</u>
<u>State Consumers Use Tax</u>	<u>810-6-5-.19.01</u>
<u>State Rental Tax</u>	<u>810-6-5-.09</u>
<u>State Lodgings Tax</u>	<u>810-6-5-.22</u>
<u>Utility Privilege License Tax</u>	<u>810-6-5-.26</u>
<u>Utility Excise Tax</u>	<u>810-6-5-.26</u>
<u>Mobile Telecommunications Service</u>	<u>810-6-5-.26.01</u>
<u>Contractor's Gross Receipts Tax</u>	<u>810-6-5-.03</u>
<u>Pharmaceutical Providers Tax</u>	<u>810-6-5-.27</u>
<u>Alabama Nursing Facility Tax</u>	<u>810-6-5-.27.01</u>
<u>A-6 State Withholding Tax Monthly Return</u>	<u>810-3-74-.01</u>
<u>A-1 State Withholding Tax Quarterly Return</u>	<u>810-3-74-.01</u>
<u>A-3 State Withholding Tax Annual Return</u>	<u>810-3-75-.03</u>
<u>State-administered County &amp; Municipal Sales, Use, Rental, &amp; Lodgings Tax</u>	<u>810-6-5-.31</u>
<u>Nonstate-administered County &amp; Municipal Sales, Use, Rental &amp; Lodgings Tax (as provided by Local Ordinance or Resolution)</u>	<u>Guidelines issued by the Standard Tax Form Committee created pursuant to § 11-51-210</u>

(2) The paperless filing and payment system's e-pay only application shall provide the taxpayer with the capability of initiating an electronic funds transfer ACH debit method in payment of a tax liability for the tax types listed in paragraph (1) and for the tax types listed below, the returns for which are not available to be electronically filed through the system.

<u>TAX TYPE</u>
<u>Aviation Fuel Tax</u>
<u>Business Privilege Tax</u>
<u>Financial Institution Excise Tax</u>
<u>Freight line RR Tax</u>
<u>Gas Tax County</u>
<u>Gasoline Tax</u>
<u>Hazardous Waste Fee</u>

<u>Horse Wagering Fee</u>
<u>Hydro Electric KWH Tax</u>
<u>Income Tax – Corporate</u>
<u>Income Tax - Individual</u>
<u>Lubricating Oil Tax</u>
<u>Motor Carrier Mileage Tax</u>
<u>Motor Fuel Tax</u>
<u>Pari-Mutuel Pool Tax</u>
<u>Playing Cards Tax</u>
<u>Sales Tax – Casual</u>
<u>Scrap Tire Fee</u>
<u>Severance – Coal Tax</u>
<u>Severance – Forest Products Tax</u>
<u>Severance – Local Solid Mineral Tax</u>
<u>Severance – Oil &amp; Gas Tax</u>
<u>Severance – Uniform Natural Minerals Use</u>
<u>Storage Tank Trust Tax</u>
<u>Solid Waste Disposal Fee</u>
<u>Tennessee Valley Authority Electric</u>
<u>Tobacco Tax</u>
<u>Utility License Tax – 2.2% Utility</u>

~~(3) Internet-based tax returns for state-administered county & municipal sales, use, rental, and lodgings taxes shall require the following information:~~

- ~~(a) period covered by the return.~~
- ~~(b) legal name of taxpayer.~~
- ~~(c) taxpayer's complete address.~~
- ~~(d) taxpayer's tax account number.~~

~~(e) sales tax information as follows:~~

~~(1) a breakdown of total gross sales of automotive vehicles, truck trailers, semitrailers, and house trailers; total gross sales of farm machinery and equipment; total gross sales of machines used in mining, quarrying, manufacturing, compounding, or processing tangible personal property; total gross sales of food and food products for human consumption not including beverages other than coffee, milk, milk products, and substitutes therefor sold through vending machines, gross receipts from places of~~

~~amusement, and gross sales of all other tangible personal property in the local taxing jurisdiction,~~

~~(2) a breakdown, by applicable tax rate, of the cost of property purchased at wholesale withdrawn for use or consumption,~~

~~(3) a breakdown, by applicable tax rate, of collections during reporting period on credit sales previously claimed as a deduction,~~

~~(4) totals, by applicable tax rate, of items (1), (2), and (3),~~

~~(5) a breakdown, by otherwise applicable tax rates, of total deductions claimed,~~

~~(6) measure of tax by applicable tax rate,~~

~~(7) gross tax due by applicable tax rate,~~

~~(8) number of automotive vehicles withdrawn for use as demonstrators,~~

~~(9) total demonstrator fee due,~~

~~(10) total gross amount of tax due,~~

~~(11) computation of applicable discount due for prompt payment,~~

~~(12) penalty and interest due, if applicable, and~~

~~(13) total amount due.~~

~~(f) rental tax information as follows:~~

~~(1) a breakdown of the gross proceeds derived from the leasing or rental of automotive vehicles, truck trailers, semitrailers, and house trailers; the gross proceeds derived from the leasing or rental of linens and garments; and the gross proceeds derived from the leasing or rental of all other tangible personal property,~~

~~(2) a breakdown, by otherwise applicable tax rates, of total deductions claimed,~~

~~(3) measure of tax by applicable rate,~~

~~(4) gross tax due by applicable rate,~~

~~(5) total gross amount of tax due,~~

~~(6) penalties and interest due, if applicable, and~~

~~(7) total amount due.~~

~~(g) lodgings tax information as follows:~~

~~(1) total gross charges, both cash and credit, from the rental of rooms, lodgings, accommodations, and services furnished to transients,~~

~~(2) total collections on credit charges previously claimed as a deduction,~~

~~(3) total of items (1) and (2),~~

~~(4) total deductions,~~

~~(5) total amount remaining as a measure of tax,~~

~~(6) gross amount of tax,~~

~~(7) discount for prompt payment of tax,~~

~~(8) penalties and interest due, if applicable, and~~

~~(9) total amount due.~~

~~(h) sellers use tax information as follows:~~

~~(1) a breakdown of the total sales price of automotive vehicles, truck trailers, semitrailers, and house trailers; the total sales price of farm machinery and equipment; the total sales price of machines used in mining, quarrying, manufacturing, compounding, or processing tangible personal property; and the total sales price of all other tangible personal property sold for delivery in the local taxing jurisdiction,~~  
~~(2) a breakdown, by applicable tax rate, of collections on credit sales previously claimed as a deduction,~~  
~~(3) totals, by applicable tax rate, of items (1) and (2),~~  
~~(4) a breakdown, by otherwise applicable tax rates, of total deductions claimed,~~  
~~(5) measure of tax by applicable tax rate,~~  
~~(6) gross tax due by applicable tax rate,~~  
~~(7) total gross amount of tax due,~~  
~~(8) computation of applicable discount due for prompt payment,~~  
~~(9) penalties and interest due, if applicable, and~~  
~~(10) total amount due.~~

~~(i) consumers use tax information as follows:~~

~~(1) a breakdown of the total purchase price of automotive vehicles, truck trailers, semitrailers, and house trailers not registered with the county probate judge; the total purchase price of farm machinery and equipment; the total purchase price of machines used in mining, quarrying, manufacturing, compounding, or processing tangible personal property; and the total purchase price of all other tangible personal property purchased outside the local taxing jurisdiction for use, storage, or consumption in the jurisdiction,~~  
~~(2) total purchases, by applicable tax rate,~~  
~~(3) a breakdown, by otherwise applicable tax rates, of total deductions claimed,~~  
~~(4) measure of tax by applicable tax rate,~~  
~~(5) gross tax due by applicable tax rate,~~  
~~(6) total gross amount of tax due,~~  
~~(7) credit for taxes paid to another state or to a political subdivision of another state on out-of-state purchases,~~  
~~(8) penalties and interest due, if applicable, and~~  
~~(9) total amount due.~~

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Authority: Sections 40-2A-7(a)(5), 40-30-1, 40-30-2, 40-30-3, 40-30-4, 40-30-5 and 40-30-6, Code of Alabama 1975  
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