

Revenue REVIEW

2nd
Quarter
FY 2006

(January, February,
March, 2006)

A Quarterly Publication of the Alabama Department of Revenue

New Business Owners Learn about State Taxes



Sonia Woodley, of African Ties, takes notes during a question and answer session on consumer use tax. ADOR's Barbara Harris (seated, background) hands out material.

Business ownership is a solemn responsibility which can be intimidating to the new business owner who must learn about the required state and federal tax obligations necessary for tax compliance.

To alleviate some of the confusion, the Alabama Department of Revenue is conducting free new business workshops in the following cities: Andalusia, Birmingham, Daphne, Demopolis, Dothan, East Brewton, Eufaula, Foley, Gadsden, Gilbertown, Grove Hill, Huntsville, Jasper, Mobile, Montgomery, Muscle Shoals, Opelika, Oxford, Selma, Sylacauga, Troy and Tuscaloosa.

Representatives from the Individual and Corporate Tax Division, Sales, Use and Business Tax Division, and Property Tax Division explain the tax obligations, primarily income tax withholding, sales tax and use tax, lodgings tax, rental tax, property tax, and required licenses and fees. They also introduce businessmen and businesswomen to on-line registration, electronic filing, and auditing avoidance by proper record-keeping.



Ron Rein, of the ADOR Sales, Use and Business Tax Division, assists Leslie Shannon, owner of Interior Inspirations, with some questions about her sales tax obligations as a new business owner.

Using graphics and educational hand-outs, workshop instructors share their expertise by giving a brief overview of their respective tax areas. Afterwards, they conduct a question and answer session, followed by individual counseling upon request.

Limited liability corporations (LLCs), subchapter K entities (partnerships), sole proprietors, S corporations—these were some of the entities represented by attendees at a March 14 workshop in Montgomery.

Representing such diverse businesses as ice machine vending, scrap booking,

automobile sales, and African imports, 16 people attending the three o'clock workshop session found their curiosity piqued at some of the scenarios given by ADOR delegates Ron Rein, Rosalind Toles, Barbara Harris and Jodi Cowen.

Perhaps the most pertinent question of the day came from Leslie Shannon, who left a 20-year business career with CH2M HILL, a global engineering firm, to open her own business, Interior Inspirations.

She asked, "How would I have known about all this information if I had not attended this seminar?"

Others nodded their heads in agree-

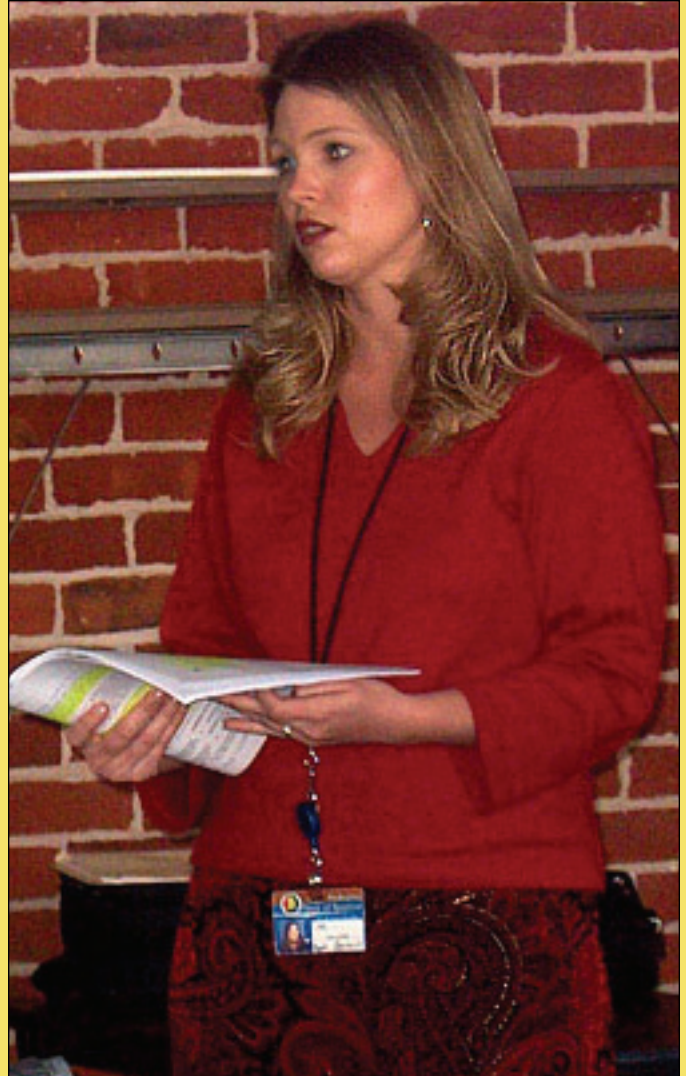
ment and questions poured forth. "Why do I need a sales tax number?" "What licenses and fees do I need?" "What are the different types of contractors?" "What is a seller's discount?" "How can I avoid being audited?"

The consensus of attendees offered a glimpse into the positive impact the New Business Workshop Program is having on the novices in Alabama's business community.

At the workshop's end, Ms. Shannon echoed the appreciation shared by the other business owners. "The level of interest here and the numerous questions



ADOR's Rosalind Toles, Individual and Corporate Tax Division, explains the importance of accurate recordkeeping with mileage logs.



Jodi Cowen, ADOR Property Tax Division, distinguishes between real and personal property.

asked show how much this workshop is needed. Thank you all for doing this!"

Sonia Woodley, owner of African Ties, came to learn about her sales tax obligations. African Ties features afrocentric artistry, such as soapstone, jewelry, woodwork, and sculptures, with customers often purchasing these handmade products at

craft shows or event displays. The department's workshop provided a forum for learning that sales tax liabilities are not confined to the traditional "brick and mortar" establishments, but extend to vendors who might sell their wares at community art shows or on-line.

For those contemplating a venture

into the business world, a visit to one of these workshops could prove to be an invaluable experience. For continuously updated workshop information, visit the Alabama Department of Revenue web site at <http://www.revenue.alabama.gov/taxpayerassist/workshop.html>.

Full Local Tax Services Training Workshop

In its continuing efforts to offer tax service to local governments, the department conducted a training workshop for local tax analysts in the Sales, Use and Business Tax Division Feb. 15 in the Gordon Persons Building.

After introductions by Division Director Joe Cowen, Assistant Division Director Dan Bass, and Sales Tax Administration Manager Pettus Strong, ADOR representatives spoke on the following topics: Donna Joyner, "Presentations to City Councils and County Commissions"; John Paradise, "Calling upon Local Governments"; Marshall Howell, "ARIS Local Tax Screens"; Tina McPherson, "Setting Up the Locality for Full Local Tax Services"; James Mayberry, "Distributions of Local Tax Collections to Local Governments"; Wanda Robbins, "Demonstrations to Online Sites"; RITS Demonstration, Don Graham.



John Paradise, Commissioner's Office, and Deborah Lee, newly-appointed manager of Sales Tax's Local Tax Unit, listen to a presentation by Donna Joyner, newly-appointed manager of the Special Projects Unit.



Catherine Naman, RITS team member, gives a demonstration of the new integrated tax system to local tax analysts.

Audit Training Seminar

ADOR managers attended a training seminar, "Evidence for Auditors," Jan. 24-26 in the Gordon Persons Building.

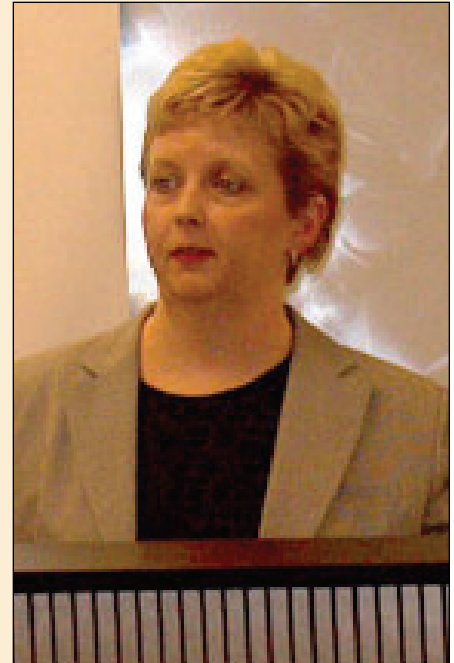
According to ADOR's Eddie Crumbley, Director of the Investigations Division, the seminar's primary goal was to teach managers and auditors how to better recognize and preserve evidence to sustain an audit and assessment in the court system.

"This seminar was the first of several we have planned to make our auditors more knowledgeable about the laws of evidence and how they affect the ultimate disposition of a tax case in court," explained Crumbley.

"Having more familiarity with evidentiary procedures at an earlier time in the process of assessing a tax liability could make an important difference not only in the outcome, but also in the wiser use of the Department's limited resources to defend an assessment. It is always easier to



Efe Jarmon discusses cooperating witnesses and hostile witnesses.



Angela Aldridge explains the differences in evidence for civil and criminal fraud.



Investigations Division Director Eddie Crumbley and Administrative Law Judge Bill Thompson take questions from the audience.

preserve and take note of important evidence up front than it is to go back later and try to find it again for presentation in court. It is also difficult to rely on old memories about what was said by whom, or what happened, several years earlier when the audit was done. We will fine tune what we learned from this seminar and make adjustments to do a better job when we roll this out for our auditors later this year."

Seminar topics included interviewing techniques, application of the rules of evidence to certain documentation issues, civil procedure, civil fraud evidence, discover and trial advocacy, and working as a team with attorneys.

Representatives from the ADOR Investigation Division included: Director Eddie Crumbley, who spoke on the following: "Orientation to Courts-Civil Procedure," "Trials, Hearings and Remedies," "Authentication and Identification of Records," and "Witness Testimony and Presentation"; Efe Jarmon, who spoke on "Gathering Documents and Other Proof"; Angela Aldridge, who spoke on "Interviewing Techniques" and "Evidence of Fraud"; and Ken Rager, who spoke on "Digital Evidence Issues."

One of the highlights of the seminar was a presentation by FBI Supervisory Senior Resident Agent Michael Gavin, who explained the concept of "Hawala," an underground accounting system used by terrorists and other criminal enterprises.

ADOR Administrative Law Judge William Thompson participated in a question-and-answer discussion session with Investigations Division Director Eddie Crumbley.

Attendees also participated in two mock trials.



FBI Agent Michael Gavin gives examples of "hawala."

Mobile TSC Moves to New Location

The Alabama Department of Revenue Mobile Taxpayer Service Center, formerly located at 857 Downtowner Boulevard, has moved to 955 Downtowner Boulevard, effective April 25, 2006.

Telephone and fax numbers will remain the same, as well as the post office box mailing address.

"We are very pleased with the accessibility our new office space offers to taxpayers in the Mobile area," said State Revenue Commissioner Tom Surtees. "The new facility has more office space and ample parking for taxpayers visiting the service center."

Taxpayer Service Center hours are Monday through Friday, from 8 a.m. until 5 p.m.

The Mobile Taxpayer Service Center assists area residents in Baldwin, Choctaw, Clarke, Conecuh, Escambia, Mobile, Monroe, Washington, and Wilcox counties. It is one of nine taxpayer service centers operated by the Alabama Department of Revenue.

Alabama Arrests and Convictions for Tax Crimes

Athens Woman Pleads Guilty to State Tax Fraud and Evasion Charges

An Athens woman pleaded guilty in Limestone County Circuit Court Feb. 13, 2006, to multiple state tax charges filed by the Alabama Department of Revenue.

Rebecca Clinard Riehle, 51, of 26270 Wooley Springs Road, Athens, Ala., pleaded guilty before Limestone County Circuit Judge Robert Baker to seven counts of aiding and assisting in the preparation of fraudulent income tax returns, one count of theft of property, and four counts of tax evasion.

Judge Baker sentenced Riehle to a five-year jail term, suspended with the requirement to wear an ankle-monitoring device for one year, and placed

Riehle on probation for three years. As a condition of her probation,

some cases Riehle received the state refund checks for her customers, signed and cashed the checks, and then provided the customers with only a portion of the refund amount.

According to court records, the total tax liability resulting from the state tax charges exceeds \$54,000.

"This case is a prime example of preparer fraud. Taxpayers should choose carefully when hiring a tax preparer and carefully check over their completed returns. Any deductions or items shown on the return that they do not understand should be questioned, and taxpayers should never sign a blank return," advised State Revenue Commissioner Tom Surtees.

Commenting on the case, Commissioner Surtees commended Limestone County District Attorney Kristi Valls in the prosecution of the Riehle case. "We estimate that preparer fraud costs the state over \$42 million each year in form of unreported taxes, overstated deductions, or fraudulent refund claims. Prosecution and conviction of such tax crimes bring attention front and center to the seriousness of these offenses, and hopefully will deter others from committing similar crimes," said Surtees.

State income tax revenues are earmarked for the state's Education Trust Fund (ETF) and are one of the major funding components for the ETF.

Convenience Store Owner Arrested for Tax Evasion

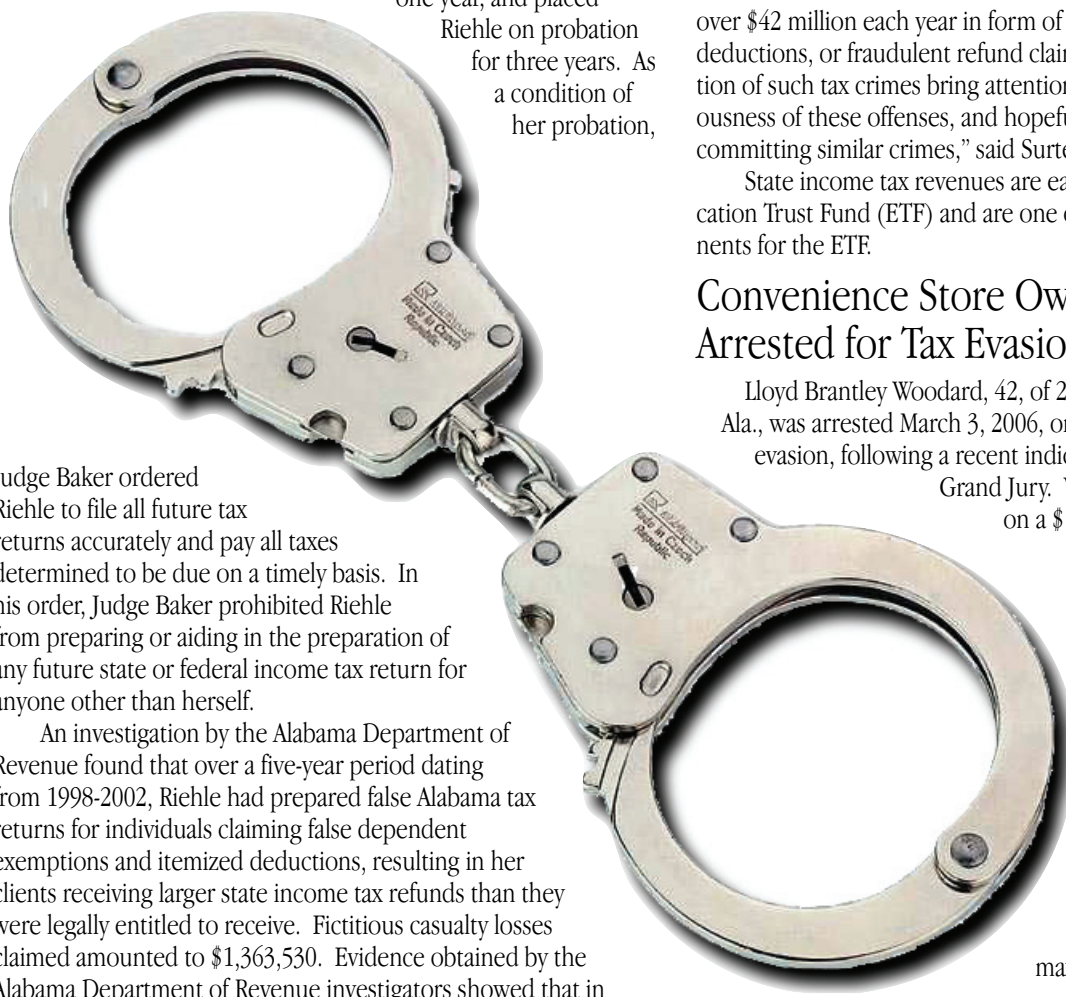
Lloyd Brantley Woodard, 42, of 222 Gumball Road, Coffeeville, Ala., was arrested March 3, 2006, on charges of state sales tax evasion, following a recent indictment by a Choctaw County Grand Jury. Woodard has been released on a \$12,000 bond.

Woodard, owner of 84 Package & Convenience Store and 84 Club, located at 19956 Highway 84, Silas, Ala., is accused of failing to report and pay state sales taxes collected from customers, during the period beginning July 2002 through December 2004.

If convicted on all charges, Woodard faces a maximum 15-year jail sentence

Judge Baker ordered Riehle to file all future tax returns accurately and pay all taxes determined to be due on a timely basis. In his order, Judge Baker prohibited Riehle from preparing or aiding in the preparation of any future state or federal income tax return for anyone other than herself.

An investigation by the Alabama Department of Revenue found that over a five-year period dating from 1998-2002, Riehle had prepared false Alabama tax returns for individuals claiming false dependent exemptions and itemized deductions, resulting in her clients receiving larger state income tax refunds than they were legally entitled to receive. Fictitious casualty losses claimed amounted to \$1,363,530. Evidence obtained by the Alabama Department of Revenue investigators showed that in



and fines totaling approximately \$300,000. A trial date has not been set.

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Birmingham Tax Preparer Arrested on State Tax Charges

Paul Childress, 59, of 108 Wind View Trace, Birmingham, Ala., was arrested March 21, 2006, on 11 counts of submitting fraudulent returns or other documents to the Alabama Department of Revenue. Childress has been released on a \$500 bond.

Childress, a part-time tax preparer, is accused of providing fraudulent documentation to the Alabama Department of Revenue in efforts to substantiate tax deductions claimed by clients on 10 Alabama individual income tax returns. Childress is also accused of preparing fraudulent documentation for his personal income tax return. The audits of these returns revealed false and altered documentation prepared and submitted to the department by Childress and his clients. Some of the documents submitted by Childress on his clients' behalf were identical, with the only difference being the names of the taxpayers.

The tax periods involved cover 2001, 2002, and 2003. If convicted on all charges, Childress faces possible sentencing of one year in jail, and/or a fine of \$10,000 for each of the 11 counts, totaling a maximum of 11 years in jail, and/or \$110,000 in fines.

In a court hearing held in Jefferson County District Court April 11, 2006, with Judge Robert G. Cahill presiding, Childress pled not guilty. Trial date has been set for May 3, 2006.

Mobile County Man Pleads Guilty to Multiple Tax Charges

A Mobile man pleaded guilty March 23 in Mobile County Circuit Court to multiple state tax charges filed by the Alabama Department of Revenue as the result of a joint investigation conducted by the Mobile District Attorney's Office and the department.

Mark Jordan Brewer, 56, of 4825 Janice Drive, Mobile, Ala., pleaded guilty Thursday, March 23, 2006, before Mobile County Circuit Judge Ferrill D. McRae to one count of theft of property and multiple felony counts of tax evasion and/or filing perjured state income tax returns.

Brewer, who worked for a Mobile equipment company, was found guilty March 23, 2006, of embezzling up to \$101,947 from the company during 1996 through 2002. Brewer was also convicted on state income tax charges for tax years 1999, 2000, 2001, and 2002. The criminal tax charges against Brewer resulted from his failure to report the embezzled funds as additional personal income on his 1999, 2000, 2001, and 2002 Alabama income tax returns. All income, even illegal income, must be reported on Ala-

bama income tax returns.

According to court records, the total tax liability resulting from the state tax charges exceeds \$6,000.

A sentencing hearing is set April 28, 2006, in Mobile County Circuit Court before Judge McRae. Brewer could receive up to five years in jail and/or a fine of \$100,000 for each count of tax evasion and up to three years in jail and/or a fine of \$100,000 for each count of filing a perjured Alabama tax return.

Commenting on the conviction, State Revenue Commissioner Tom Surtees commended the Mobile County District Attorney's Office on the successful prosecution of the case. "Prosecution and conviction of such tax crimes bring attention front and center to the seriousness of these offenses, and hopefully will deter others from committing similar crimes," said Surtees.

Birmingham Resident Pleads Guilty to State Tax Charges

Deborah A. Zuber Hendon, 54, of 27th 4th Avenue South, Birmingham, Ala., pleaded guilty April 6, 2006, in Jefferson County District Court to state tax charges filed by the Alabama Department of Revenue.

Hendon pleaded guilty Thursday before Jefferson County District Judge Robert G. Cahill to five counts of willfully submitting fraudulent tax returns and other documents to the Alabama Department of Revenue for tax years 1999, 2000, 2001, and 2002.

Hendon filed fictitious refund returns using variations of her name and her grandson's name, complete with fabricated social security numbers and altered W-2 Forms.

Judge Cahill sentenced Hendon to 90 days in jail per count, suspended, and placed Hendon on probation for two years.

Judge Cahill ordered Hendon to pay \$5,478 in delinquent taxes, interest, and penalties and to remain current in all future tax filings with the Alabama Department of Revenue.

Morgan County Tax Preparer Arrested on State Tax Charges

George Clinton Scruggs, 58, of 266 Forest Home Drive, Trinity, Ala., was arrested April 3, 2006, on charges of filing fraudulent income tax returns and on a separate charge of failure to file an individual income tax return for the 2001 tax year, following recent indictments by a Morgan County Grand Jury.

Scruggs has been released on a \$1,500 bond for each charge.

Scruggs, owner of Scruggs Accounting and Tax Service, formerly located at 1002 6th Avenue, Decatur, Ala., is accused of filing fraudulent Alabama income tax returns and of failing to file his 2001 state income tax return.

The tax periods involved cover 1998, 1999, 2000, and 2001. If convicted on all charges, Scruggs faces possible sentencing of a maximum 10-year jail term and/or a maximum fine of \$325,000.

A trial date has not been set.

IRS Interest Rate Remains at 7%

The interest rate for the calendar quarter beginning April 1, 2006, remains at seven percent (7 % APR) for underpayments, according to the Internal Revenue Service's "News Room" webpage, (News Release: IR-2006-41, citing Rev. Rul. 2006-12).

According to §40-1-44, *Code of Alabama 1975*, the Alabama Department of Revenue will calculate interest on underpayments and overpayments (where applicable) at this same annual rate (7%), with the exception of land sold by the state for taxes, which shall be calculated at 12% in accordance with Sec. 40-5-9. (Historical rates shown below.)

Administrative Rules

Effective March 20, 2006

Adopted:

810-3-39-.07

Participation in the Federal/State Electronic Filing Program

810-3-39-.08

Requirements for the Alabama Electronic Corporate Income Tax Return

810-3-39-.09

Requirements for the Corporate Income Tax Declaration for Electronic Filing

810-3-39-.10

Requirements for Electronic Filing Software

810-3-39-.11

Acceptance into the Alabama Electronic Filing Program, Monitoring, and Revocation of Acceptance into the Program

Amended:

810-4-1-.18

Synchronization of Taxation and Registration System – Assessment Procedures

810-27-1-4-.19

Public Law 86-272 Exemption from Income Tax

Interest Rates By Calendar Quarter

(Established by: 26 USCA §6621; §40-1-44, *Code of Alabama 1975*)

	1ST QTR	2ND QTR	3RD QTR	4TH QTR
1982	20%	20%	20%	20%
1983	16%	16%	11%	11%
1984	11%	11%	11%	11%
1985	13%	13%	11%	11%
1986	10%	10%	9%	9%
1987	9%	9%	9%	10%
1988	11%	10%	10%	11%
1989	11%	12%	12%	11%
1990	11%	11%	11%	11%
1991	11%	10%	10%	10%
1992	9%	8%	8%	7%
1993	7%	7%	7%	7%
1994	7%	7%	8%	9%
1995	9%	10%	9%	9%
1996	9%	8%	9%	9%
1997	9%	9%	9%	9%
1998	9%	8%	8%	8%
1999	7%	8%	8%	8%
2000	8%	9%	9%	9%
2001	9%	8%	7%	7%
2002	6%	6%	6%	6%
2003	5%	5%	5%	4%
2004	4%	5%	4%	5%
2005	5%	6%	6%	7%
2006	7%	7%		

Statement of Gross Tax Collections

Through End of 2nd Quarter
(January, February, March 2006)

	FYTD '2005-2006	FYTD '2004-2005	% Change
Business Privilege Tax	\$ 40,055,259.84	\$ 36,264,527.77	10.45
Gasoline	198,389,793.10	200,962,338.22	(1.28)
Income Tax-Corporate	205,231,479.79	175,510,586.09	16.93
Income Tax-Individual	1,458,665,089.68	1,351,352,215.53	7.94
Income Tax (Total)	1,663,896,569.47	1,526,862,801.62	8.97
Motor Fuels	78,922,259.28	73,369,151.77	7.57
Oil & Gas Privilege (8%)	74,002,369.28	48,119,212.77	53.79
Oil & Gas Production (2%)	30,731,014.04	17,579,616.16	74.81
Sales	973,255,993.32	881,918,321.37	10.36
Use Tax	126,420,182.02	113,600,268.67	11.29
Utility Gross Receipts	198,571,413.61	175,825,174.40	12.94
SUBTOTAL	3,384,244,853.96	3,074,501,412.75	10.07
SUBTOTAL (OTHER TAXES)	657,567,991.97	616,840,693.52	6.60
TOTAL (ALL TAXES)	\$4,041,812,845.93	\$3,691,342,106.27	9.49



G. THOMAS SURTEES
Commissioner

State of Alabama Department of Revenue

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CYNTHIA UNDERWOOD
Assistant Commissioner
LEWIS A. EASTERLY
Secretary

January 20, 2006

ANNUAL REPORT OF QUALIFYING PROJECTS FOR CAPITAL CREDIT

In accordance with Section 40-18-196, Code of Alabama 1975, this report shall serve as the report required to be issued annually to the Alabama Legislature and the public by the Alabama Department of Revenue, before the fifth Legislative day of each regular session, as to the qualifying projects with respect to which capital credits are claimed during the year.

The Department of Revenue has approved a total of 665 notices of intent to invest in capital credit projects with 75,580 jobs estimated, with a total of \$15,221,202,438 in estimated investment costs. Of the 665 projects approved, 267 projects have filed reports of being placed in service with a total of \$8,711,493,377 in actual investment costs and at least 32,032 actual jobs created. Currently, the department is holding several additional applications for the capital credit pending receipt of requested additional information.

Since enactment, approximately \$128,110,018 in capital credits has been claimed against the income tax liability of projects that have been placed in service. Based on totals for all years, the average credit taken per job created is \$3,999.

Data Based on Notices of Intent to Invest in Capital Credit Projects Received in Reporting Year					
Reporting Year	1995-2002	2003	2004	2005	Total For All Years
Notices of Intent	462	67	86	50	665
Estimated Jobs to be Created Based on Notices of Intent	53,581	9,351	8,131	4,517	75,580
Estimated Project Costs Based on Notices of Intent	\$11,447,358,413	\$2,209,685,875	\$987,822,512	\$576,335,638	\$15,221,202,438
Data Based on Notices of Projects Placed In Service Received in Reporting Year					
Reporting Year	1995-2002	2003	2004	2005	Total For All Years
Notices of Projects Placed in Service	174	25	30	38	267
Actual Jobs Created Based on Notices of Projects Placed In Service	21,592	2,008	4,286	4,146	32,032
Actual Project Costs Based on Notices of Projects Placed In Service	\$5,936,635,289	\$478,445,960	\$1,110,081,384	\$1,186,330,744	\$8,711,493,377
Data Based on Income Tax Capital Credits Claimed In Reporting Year					
Reporting Year	1995-2002	2003	2004	2005	Total For All Years
Capital Credits Claimed in Reporting Year	\$28,336,125	\$20,423,672	\$45,025,240	\$34,324,981	\$128,110,018

Submitted by:

G. Thomas Surtees
Commissioner of Revenue

C: Lieutenant Governor Lucy Baxley
Seth Hammett, Speaker of the House
Members of the Alabama Legislature

"AN AFFIRMATIVE ACTION / EQUAL OPPORTUNITY EMPLOYER"

Tax Calendar

Required Monthly Returns Tax Activity

10th • Medicaid-related tax return and payment due for nursing facilities.

- Tobacco use tax return and payment due.

15th • Gasoline information return due from carriers, transporters, and warehouses.

- Lubricating oils information return due from carriers, transporters, and warehouses.
- Motor carrier mileage tax return and payment due.
- Oil and gas production tax and privilege tax return and payment due two months following month of production.
- Withholding return and payment due from those employers required to remit on a monthly basis.

20th • Aviation fuel tax return and payment due.

- Coal severance tax return and payment due.
- Coal transporters' and purchasers' returns due.
- Contractors' gross receipts tax return and payment due.
- Gasoline tax return and payment due.
- Iron ore severance tax return and payment due.
- Local solid minerals tax returns and payments due.
- Lodgings tax return and payment due.
- Lubricating oils tax return and payment due.
- Medicaid tax return and payment due from pharmaceutical service providers.
- Mobile telecommunications tax return and payment due.
- Motor fuel tax return and payment due.
- Natural minerals severance tax return and payment due.
- Pari-mutuel pool tax return and payment due.
- Rental or leasing tax return and payment due.
- Sales tax (state and local) return and payment due.

- Scrap Tire Environmental Fee due.
- Tobacco tax (state and county) return and payment due.
- Underground and aboveground storage tank trust fund charge due.
- Use tax return and payment due.
- Utility gross receipts tax return and payment due.

30th • Hazardous waste fee return and payment due.

Last day of month • State horse wagering fee return and payment due.

Quarterly/Annual Tax Activity

(June through September 2006)

June

- 15** • Second installment of estimated corporate income tax due (for calendar-year taxpayers).
- Second installment of estimated personal income tax due.

July

- 1** • Quarterly Dry Cleaning Trust Fund Fee return and payment due.
- Utility license (2.2%) fourth quarterly payment due.

- 20** • Quarterly sales tax return and payment due.
- Quarterly use tax return and payment due.
 - Quarterly rental or leasing tax return and payment due.

- 30** • Forest products' severance tax return and payment due.

Notice To Estimated Tax Filers

The Alabama Department of Revenue has expanded its electronic filing options to include both individual and corporate estimated tax filers.

"Estimated filers can now take advantage of filing and payment conveniences offered through electronic filing and electronic payment options," said State Revenue Commissioner Tom Surtees.

Taxpayers can now schedule their estimated tax payments in advance; the scheduled payments can be changed or cancelled up until the day the payment is

scheduled for deduction.

Estimated tax-filing and payment dates for individual taxpayers are April 17, 2006; June 15, 2006; Sept. 15, 2006; and Jan. 16, 2007.

Corporations with an anticipated tax liability of \$5,000 or more are required to file and pay estimated tax on a quarterly basis. *If the corporation's tax year is set up on a calendar-year basis, the return due dates correspond to the following reporting dates: April 17, 2006; June 15, 2006; Sept. 15, 2006; and Dec. 15, 2006. Corporations operating on a fiscal year*

basis are required to pay estimated tax by the 15th day of the fourth, sixth, ninth, and twelfth months of the corporation's fiscal year. Note if the 15th day falls on a holiday or weekend, the return due date and tax payment date will move to the next business day.

For more information concerning an individual's or corporation's estimated income tax filing requirements, contact the Alabama Department of Revenue, Individual and Corporate Tax Division at (334) 242-1000 or visit the department's Web site at www.revenue.alabama.gov.

31 • Quarterly withholding return and payment due from employer.

• Quarterly IFTA tax return and payment due.

Sept.

15 • Third installment of estimated corporate income due (for calendar-year taxpayers).

• Third installment of estimated personal income tax due.

25 • Hydroelectric gross receipts' return and payment due.

Revenue Review is published quarterly by the Alabama Department of Revenue Media Affairs Section. Comments or suggestions should be sent to: carolyn.blackstock@revenue.alabama.gov, telephone (334) 242-1390 or (334) 242-1175. Tom Surtees, Commissioner; Cynthia Underwood, Assistant Commissioner; Lewis A. Easterly, Department Secretary; Carla A. Snellgrove, Public Information Manager; Carolyn Blackstock, Editor; and Mickey Godwin, Layout and Design.



Revenue's Local Government Liaison John Paradise (shown right) joins Boaz Mayor Tim Walker (left) and Chamber of Commerce President Keyesta Hopper (right) at the fourth annual Boaz Business Forum in March. The trio addressed an audience of local business people. (Photo courtesy of George Jones, Sand Mountain Reporter.)