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NOTICE

To all Sellers making retail sales of prepaid wireless telecommunication services, to include but not limited to, the sale of prepaid wireless minutes via phone, card, download, code, or any other manner of transaction:

Legislative Act No. 2012-293 requires the Alabama Department of Revenue to begin administration of the Prepaid Wireless (PPW) 9-1-1 Charge effective September 1, 2012. All sellers making retail sales of prepaid wireless telecommunication services must collect from consumers a Prepaid Wireless 9-1-1 Charge on each prepaid wireless retail transaction occurring in the state of Alabama. The first return to be filed with the Alabama Department of Revenue will be for the month of September 2012 due by October 20, 2012. Additional information is available at www.revenue.alabama.gov/salestax/ppw.html.

The rate of the Prepaid Wireless 9-1-1 Charge is currently \$.70 per retail transaction, and the charge will remain at this rate until October 1, 2013, at which time a new rate will be imposed.

The Prepaid Wireless 9-1-1 Charge collected will be reported by the seller on a new form entitled "Prepaid Wireless 9-1-1 Return." Sellers shall be required to file their Prepaid Wireless 9-1-1 Returns electronically through the Department's online filing system, My Alabama Taxes (MAT). However, a seller who is unable to file online because the seller does not have access to a computer or the Internet, or because of other special circumstances, may apply to the Commissioner for a waiver from the requirement to file electronically.

To register to file the Prepaid Wireless 9-1-1 Return, please go to <https://myalabamataxes.alabama.gov>. The link to register will be made available on September 17, 2012, and will be located below the "Logon" button on MAT's home page. Please have the following information readily available in order to complete the registration process: federal identification number (FEIN) or social security number (SSN) and sign-on id/access code displayed at the top of this notice.

To help you navigate through MAT, there is a Taxpayer Guide on MAT's home page that you may download and follow. There is also a link on the home page for "Frequently Asked Questions" that may be helpful to you.

If you have questions regarding the Prepaid Wireless 9-1-1 Return, please contact the Sales and Use Tax Division at (334) 242-1490.