

# Revenue REVIEW

4th Quarter  
FY 2013  
(July, August,  
September 2013)

A Quarterly Publication of the Alabama Department of Revenue

## Julie Magee Named MTC Chair, SEATA President



**Passing the SEATA Gavel—**ADOR Commissioner Julie Magee was elected president of the Southeastern Association of Tax Administrators (SEATA) during the organization's annual conference, held July 28-31, 2013 in Hilton Head, South Carolina. South Carolina Department of Revenue Director William M. Blume Jr. passed the president's gavel to Commissioner Magee during the closing banquet, marking the start of her tenure as president. Her first official action as president came in issuing Alabama's invitation to the 2014 conference, scheduled for next July in Point Clear, Ala. Alabama is one of 12 member states comprising the SEATA, which include: Arkansas, Florida, Georgia, Kentucky, Louisiana, Mississippi, North Carolina, South Carolina, Tennessee, Virginia, and West Virginia.

**A**DOR Commissioner Julie Magee was elected Chair of the Multistate Tax Commission (MTC) during its annual meeting held July 22-25 in San Diego, California.

Her election marks the first time Alabama has held this top leadership role and distinction in the MTC.

Since her appointment as state revenue commissioner by Gov. Robert

Bentley in January 2011, Magee has held various leadership roles in the MTC. She was elected treasurer in 2011 and was named vice-chair in 2012. She held that post until her recent election as chair.

"I am honored and humbled to serve as chair," said Magee. "Alabama's participation in MTC activities has been extremely beneficial to our state over the years. MTC's Joint Audit Program and the National Nexus Program have produced

significant revenue collections for Alabama. In addition, the support and legal briefs provided by the MTC legal staff have been of paramount importance to the successful defense of various tax cases involving multijurisdictional issues. I look forward to working with my colleagues at the MTC. Even though our tax structures may be unique to our particular states, we all share the same goals of equitable, fair and simple tax administration."



## Mark Griffin Named Chief Legal Counsel

State Revenue Commissioner Julie P. Magee recently announced the appointment of Mark Griffin as chief legal counsel of the Alabama Department of Revenue (ADOR) effective Sept. 9, 2013.

Griffin was named to the post following the retirement of former Chief Legal Counsel Ron Bowden. He brings to his new assignment over 34 years of experience as a practicing attorney in various facets of Alabama tax law. Prior to being named chief counsel, Griffin served as lead counsel for the ADOR on corporate income tax litigation matters and also managed the department's Bankruptcy Claims Unit.

"Mark brings an incredible amount of legal expertise and institutional knowledge to his new assignment in Revenue," said State Revenue Commissioner Julie P. Magee. "He is a valued employee and is well-respected throughout the department and among his peers in the legal community. I know that I join many others in welcoming him to our senior management team."

As chief counsel, Griffin serves as legal advisor to the commissioner and her staff and is responsible for overseeing all litigation involving the Alabama Department of Revenue. He began his career with the ADOR in November 1983, after working four years with the Montgomery County District Attorney's Office.

A native of Hoover, Ala., Griffin received both his B.S. degree (1976) and his J.D. degree (1979) from the University of Alabama. He is a member of the Alabama Bar Association and the Montgomery County Bar Association.

# IRS NEWS

**Issue Number: IR-2013-67**

**Aug. 13, 2013**

## 2011, Individual Income Tax Returns (Publication 1304) Now Available

WASHINGTON — The Internal Revenue Service announced the availability of Statistics of Income—2011, Individual Income Tax Returns (Publication 1304), on [irs.gov/taxstats](http://irs.gov/taxstats). U.S. taxpayers filed 145.4 million individual income tax returns for tax year 2011. This was up 1.7 percent from 2010.

Also in tax year 2011, the adjusted gross income less deficit reported on those returns totaled \$8.4 trillion, a 3.5-percent increase from the prior year.

The report is based on a sample drawn from the 145.4 million individual income tax returns filed for tax year 2011 and provides estimates of sources of income, adjusted gross income, exemptions, deductions, taxable income, income tax, modified income tax, tax credits, self-employment tax and tax payments.

Classifications include tax status, size of adjusted gross income, marital status, age and type of tax computation. A brief text reviews the requirements for filing tax returns, explains the changes in tax law and describes the sample used to produce the report. Publication 1304 is currently available for download at [irs.gov/taxstats](http://irs.gov/taxstats).

For more information about these data, please write to the Director, Statistics of Income Division, RAS:S, Internal Revenue Service, 1111 Constitution Avenue, K-Room 4122, Washington, DC 20224.

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<http://myalabamataxes.alabama.gov>

Centralized statewide  
electronic filing and  
remittance system for  
sales, use, and rental  
taxes!

# ONE SPOT

## Improves Efficiency of Business Tax Filings

The state's new Optional Network Election for Single Point Online Transaction, or ONE SPOT, went into effect Oct. 1, 2013.

According to the Alabama Department of Revenue, the system will make filing business tax returns and making payments much easier with the online availability of the centralized, statewide electronic filing and remittance system for state and local sales, use, and rental taxes.

The system, called ONE SPOT, is true to its name. Business taxpayers can now go to one place to file and pay their city and county sales, use, and rental taxes, along with state sales, use or rental taxes—all free-of-charge through a single website.

"By working with our county and city partners, we have delivered a filing and payment system that will allow business taxpayers' monthly tax filing and payment responsibilities to be so much easier and more efficient—especially those taxpayers who file multiple returns for various cities and counties across Alabama," said State Revenue Commissioner Julie P. Magee. "ONE SPOT is a huge step in filing efficiency, and one that could not have been accomplished without our local government partners. It truly is a win-win for all, but most of all for Alabama's taxpayers. Local governments retain control over their tax administration responsibilities and taxpayers can complete their monthly tax filing obligations—all in one place, all at one time."

To use the ONE SPOT system, business taxpayers need to sign up at MyAlabamaTaxes (MAT)

<https://myalabamataxes.alabama.gov>. According to Magee, most taxpayers have already signed up, since they have already been filing state returns through this same filing system over the last several months.

To learn more about ONE SPOT, visit ONE SPOT's social media pages at <https://twitter.com/onespotalabama> and <https://www.facebook.com/onespotalabama> or ADOR's website at [http://revenue.alabama.gov/salestax/one\\_spot.cfm](http://revenue.alabama.gov/salestax/one_spot.cfm).

For assistance with the ONE SPOT system, taxpayers may contact any ADOR Taxpayer Service Center or call 334-242-1490 or 1-866-576-6531 or email [ONESPOT@revenue.alabama.gov](mailto:ONESPOT@revenue.alabama.gov).

# ADOR Hosts ONE SPOT Demo

Department representatives hosted a demonstration of the ONE SPOT system for business owners and local revenue officials Wednesday, September 11, in the Gordon Persons Building.

The three-part demonstration consisted of the on-screen simulation of a taxpayer/business owner using the One Spot system, a local revenue official using the One Spot system, and a session for hands-on use with laptops.

Feedback from the attendees was positive. Madison County's Terisa Lang said, "I really appreciate the Department of Revenue providing us with the opportunity to attend the presentation and hands-on demonstration. As with any new system, the most valuable information will come once the system goes live for our office. This will be when we really see how things in function in real time and what problems we encounter and our taxpayers encounter. I was able to tinker with both the taxpayer side and administrative side of the system and found a couple of items that we need to have addressed; I have contacted Wanda Robbins about those issues. Also, the presentation brought to my attention some housekeeping issues that we will address on our end of things."



**Training leader Wanda Robbins walks business owners and local revenue officials through a simulation of online filing with ONE SPOT.**



**Cameran Clark prepares attendees for hands-on use with laptops.**



**Terisa Lang, Madison County, logs on to the Department of Revenue's portal called My Alabama Taxes (MAT) to use the One Spot system.**



**Teri Henderson, Montgomery County, goes through the system in her role as a local revenue official.**



# Local Tax Analysts Attend Sales & Use Tax Training Session

Revenue examiners from the district offices met August 27 for a training session which included an outline of ONE SPOT, the Optional Network Election for Single Point Online Transactions, effective October 1 of this year.

Training leaders were Cameran Clark, Wanda Robbins and Henry Gibson. Local

Government Liaison John Paradise presented an overview of ONE SPOT. Assistant Revenue Commissioner Mike Mason, Deputy Commissioner Curtis Stewart and Planning and Tax Analysis Officer Pamela Hill addressed the assistance the examiners would be giving to taxpayers once ONE SPOT is implemented.



John Paradise listens to questions from a local examiner.



(Front row, left to right): Deputy Commissioner Curtis Stewart, Leigh Ann Rouse, Laura Elmore, Montgomery TSC; (back row, left to right): Kristy Gadson, Karen Stoudemire, Jefferson/Shelby TSC; Tim Sanders, Montgomery TSC; Assistant Commissioner Mike Mason.





(Front row, left to right): Stacey Parker, Missy Bates, DeAnna Elam, Huntsville TPC; Wayne Harkins, Auburn/Opelika TSC; (middle row, left to right): Crystal Clark, Dothan TSC; Bobby Haynes, Gadsden TSC; Sylvester Williamson, Auburn/Opelika TSC; (back row, left to right): Deputy Commissioner Curtis Stewart; Assistant Commissioner Mike Mason; Warren Watson, Matthew McClendon, Gadsden TSC.





(Front row): Julie Nelson, Tuscaloosa TSC; (middle row, left to right): Carolyn Mitchell, Mobile TSC; Monalisa Harbin, Tuscaloosa TSC; (back row, left to right): Donna Clark, Matthew Lewis, Ashley Hancock, Mobile TSC; Aggie Scott, Tuscaloosa TSC.

## Tax Practitioner Seminars 2013

The 2013 Auburn University Tax Professional Seminars are sponsored by AU's Office of Professional and Continuing Education in cooperation with the Internal Revenue Service, the Alabama Department of Revenue, and the Arkansas Department of Finance and Administration.

The two-day seminars offer quality continuing education for tax professionals, enrolled agents, certified public accountants, certified financial planners, and attorneys.

This year's ADOR representatives from the Individual and Corporate Tax Division will include Assistant Director Ann Winborne, Training Manager Tamera Harrell, and Revenue Examiner III Andrea Wyatt.

To view the web page which includes registration information, go to <http://www.auburn.edu/outreach/opce/taxinstitute/al/index.htm>.

The nine Alabama cities serving as seminar sites, along with dates and times, are as follows:

Date	City	Location
Nov. 5-6	Florence	University of North Alabama
Nov. 7-8	Huntsville	The Jackson Center
Nov. 12-13	Birmingham	Pelham Civic Center
Nov. 14-15	Anniston	Anniston City Meeting Center
Nov. 19-20	Dothan	Wiregrass Museum of Art
Dec. 3-4	Montgomery	AUM/Taylor Center
Dec. 5-6	Mobile	Mobile Convention Center
Dec. 10-11	Bessemer	Bessemer Civic Center
Dec. 12-13	Auburn	AU Hotel & Conference Center

810-3-60-.03 Eligibility for Parent Tax Credit for Students Transferring to a Failing Public School

810-3-61-.01 Definition of Terms and Phrases Used in Connection with the Scholarship Program

810-3-61-.02 Credits for Contributions to Scholarship Granting Organizations (SGO's)

810-3-61-.03 Application of Scholarship Granting Organizations (SGO's) for Participation in the Scholarship Program

810-3-61-.04 Receipt, Maintenance and Disbursement of Scholarship Fund by Scholarship Granting Organizations (SGO's)

810-3-61-.05 Annual Report of Scholarship Granting Organizations (SGO's)

810-3-61-.06 Notice of Nonpublic School to DOR of its intention to Participate in the Scholarship Program

**Effective Oct. 17, 2013:**

**Amended:**

810-8-1-.04: Sales of Motor Fuel in the Bulk Transfer/Terminal System

## Administrative Rules

**Effective Aug. 30, 2013:**

**Amended:**

810-5-75-.15 Application for Replacement Alabama Certificate of Title

810-5-75-.39 Altered Documents

810-5-75-.42 Dealer Records

810-5-75-.68 Title Procedure—Exemption from Titling

810-5-1-.247 Vehicle Identification Number (VIN) Inspections

810-8-1-.22 Exemptions Pertaining to the Additional Excise Tax on Lubricating Oil

810-8-5-.03 Fee for Costs Incurred in Providing Copies of Privilege/Automotive Dis-mantler License or Buyer's Identification Card Records

810-7-1-.07 Computing Tobacco Tax on Give-Away Sample Cigarettes and Tobacco Products Other Than Cigarettes

**Adopted:**

810-5-1-.238 Registration of Motor Vehicles Not Subject to Titling

810-8-1-.65 Wholesale Oil License Fee/Import License Fee Return Required

810-8-1-.01 Criteria for Governing Bodies of County and Incorporated Municipalities to Receive Refund of Motor Fuel Excise Taxes

810-8-5-.17 Surety Bond for Automotive Dis-mantler and Parts Recyclers

810-8-5-.18 Bond Claim for Automotive Dis-mantler and Parts Recyclers

**Adopted and Repealed:**

810-5-75-.21 Title Procedure—Lien or Security Interest Releases and Continuous Perfection of Lien or Security Interests

**Effective Sept. 5, 2013:**

**Repealed:**

810-6-3-.51 Municipal Sales and Use Taxes and Gross Receipt Taxes

**Effective Sept. 27, 2013:**

**Adopted:**

810-3-60-.01 Eligibility for Parent Tax Credit for Students Enrolled in or Assigned to Attend a Failing School

## IRS News *(Continued from Page 2)*

**Aug. 16, 2013**

IRS Website Explains Tax Provisions of the Health Care Law; Provides Guide to Online Resources

The IRS has launched a new Affordable Care Act Tax Provisions website at [IRS.gov/aca](http://IRS.gov/aca) to educate individuals and businesses on how the health care law may affect them. The new home page has three sections, which explain the tax benefits and responsibilities for individuals and families, employers, and other organizations, with links and information for each group. The site provides information about tax provisions that are in effect now and those that will go into effect in 2014 and beyond.

Topics include premium tax credits for individuals, new benefits and responsibilities for employers, and tax provisions for insurers, tax-exempt

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## IRS News *(Continued from Page 8)*

organizations and certain other business types.

Visitors to the new site will find information about the law and its provisions, legal guidance, the latest news, frequently asked questions and links to additional resources.

Several other federal agencies have a role in implementing the health care law, including the Department of Health and Human Services, which has primary responsibility. To help locate additional online resources from the Department of Health and Human Services, the Department of Labor and the Small Business Administration, the IRS has issued a new Web-based flyer - Healthcare Law Online Resources (Publication 5093).

Visit [IRS.gov/aca](http://IRS.gov/aca) for more information regarding the tax provisions of the Affordable Care Act.

### Issue Number: IR-2013-69

**Aug. 19, 2013**

## IRS Opens Online FATCA Registration System

WASHINGTON — The Internal Revenue Service announced the opening of a new online registration system for financial institutions that need to register with the IRS under the Foreign Account Tax Compliance Act (FATCA).

Financial institutions that must register with the IRS to meet their FATCA obligations can now begin the process of registering by creating an account and providing required information. Financial institutions will also be able to provide required information for their branches of operation and other members of their expanded affiliate groups in which the financial institution is the lead organization.

The registration system, designed to enable secure account management, is a web-based application with around-the-clock availability.

Within a secure environment, the new registration system enables financial

institutions to:

- establish online accounts;
- customize home pages to manage accounts;
- designate points of contact to handle registrations;
- oversee member and/or branch information; and
- receive automatic notifications of status changes.

Financial institutions are encouraged to become familiar with the system, create their online accounts and begin submitting their information. Starting in January 2014, financial institutions will be expected to finalize their registration information by logging into their accounts, making any necessary changes and submitting the information as final.

As registrations are finalized and approved in 2014, registering financial institutions will receive a notice of registration acceptance and will be issued a global intermediary identification number.

The IRS will electronically post the first IRS Foreign Financial Institution (FFI) List in June 2014, and will update the list monthly. To ensure inclusion in the June 2014 IRS FFI List, financial institutions will need to finalize their registrations by April 25, 2014.

Access to the FATCA registration system and related support information can be found on the FATCA page of [IRS.gov](http://IRS.gov).

### Issue Number: IR-2013-73

**Sept. 3, 2013**

## Summer 2013 Statistics of Income Bulletin Now Available

WASHINGTON — The Internal Revenue Service announced that the summer 2013 issue of the Statistics of Income Bulletin is available at [IRS.gov](http://IRS.gov). The summer 2013 issue features data from Form W-2, Wage and Tax Statement, filed with individual income tax returns for tax years 2008 through 2010.

The Statistics of Income (SOI) Division produces the SOI Bulletin on a quarterly basis. Articles included in the publication

provide the most recent data available from various tax and information returns filed by U.S. taxpayers. This issue of the SOI Bulletin also includes articles on the following topics:

### *Wage Income and Elective Retirement Contributions from Form W-2, 2008-2010.*

The average individual W-2 earnings rose slightly from \$40,532 in 2008 to \$40,892 in 2010. Some 65.8 million taxpayers with W-2 income participated in an employer-sponsored retirement savings plan in tax year 2010, making \$209.2 billion in direct contributions for the year.

### *Sole Proprietorship Returns, 2011.*

Approximately 23.4 million individual income tax returns reported nonfarm sole proprietorship activity for tax year 2011. Profits rose to \$282.6 billion for the year, a 5.6-percent increase from 2010. Total receipts increased to \$1.3 trillion for 2011, up 5.9 percent from 2010.

*Foreign Recipients of U.S. Income, 2010.* Foreign persons received \$557.8 billion in U.S.-source income in Calendar Year 2010, representing a 2.1-percent increase over the amount paid in 2009. Interest payments accounted for the largest share of income paid to foreign recipients (46.8 percent) in 2010, followed by dividends (20 percent).

*Foreign-Controlled Domestic Corporations, 2010.* Foreign-controlled domestic corporations (73,210) accounted for 1.3 percent of all U.S. corporation income tax returns filed for tax year 2010. Total receipts for these corporations (\$4.1 trillion) and total assets (\$11.2 trillion) accounted for 15.5 percent of the receipts and 14.1 percent of the assets reported on all U.S. corporation income tax returns for the year.

### *Corporate Foreign Tax Credit, 2009.*

For tax year 2009, some 5,706 U.S. corporations claimed a foreign tax credit of more than \$93 billion against their U.S. income tax liability.

### *Unrelated Business Income Tax*

*Returns, 2009.* Some 42,469 tax-exempt organizations reported \$9.7 billion in gross unrelated business income for tax year 2009.

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# Recent Convictions

## **AG/Revenue Commissioner Announce Convictions of Birmingham Wholesalers for Tobacco Tax Evasion and Criminal Possession of Forged Instruments**

On Aug. 12, 2013, Attorney General Luther Strange and State Revenue Commissioner Julie P. Magee announced the convictions of Farhad T. Jiwani and Allaudin Merchant for charges of tobacco tax evasion and criminal possession of forged instruments.

Jiwani and Merchant, who were indicted by a Jefferson County grand jury on Dec. 7, 2012, operate a wholesale company that distributes goods to retail convenience stores. The two men own and operate Joey Enterprises, Inc., which does business as Northstar Wholesale in Birmingham.

Jiwani and Merchant pleaded guilty for failing to pay state tobacco taxes for the period of January 2007 through May 2007. They also pleaded guilty to criminal possession of forged instruments, which were filed with a public employee of the Department of Revenue for the State of Alabama in order to conceal their nonpayment of state tobacco taxes.

This is another case where the Attorney General's Office has partnered with the Alabama Department of Revenue, a member of the Attorney General's Special Prosecution Alliance, to prosecute individuals for evading Alabama's tobacco taxes. On Nov. 20, 2012, Shamim Ahmed Khan, also the operator of a wholesale distributor, pleaded guilty in Shelby County to criminal possession of a forged instrument in an attempt to evade state tobacco taxes. Khan was sentenced to ten years, which was split for the defendant to serve six months imprisonment and five years probation. In addition, Khan was ordered to pay restitution to the State of Alabama for taxes owed plus interest and

penalties, totaling \$1,721,996.

"These cases should serve as reminders that tax evasion will not be tolerated — they are serious crimes that will be thoroughly investigated, prosecuted and punished," said Attorney General Strange.

"Tax evasion is costly to all involved, and far outweighs any chance of personal gain. The Revenue Department will continue to investigate, uncover, and partner with the Attorney General's Office in prosecuting such cases to the full extent of the law. Convicted individuals face penalties and jail time, but even more importantly, when tax evasion occurs, state revenues are shortchanged, and that affects all of our citizens in some way or another," said State Revenue Commissioner Julie P. Magee.

## **AG/Revenue Commissioner Announce Conviction of Shelby County Doctor for Failing to Pay Income Tax**

On Sept. 13, 2013, Attorney General Luther Strange and State Revenue Commissioner Julie Magee announced the conviction of Dr. Aubrey Dennis Scott, a physician in Pelham, for failure to pay income taxes.

Scott, 52, pleaded guilty on Sept. 4, 2013 in Shelby County Circuit Court to three counts of Failure to Pay Income Taxes. He was sentenced to twelve months for each of the three counts, which was suspended, and he was placed on probation for two years. Scott was also ordered to pay a \$25,000.00 fine and \$17,336.68 in restitution to the Department of Revenue for unpaid taxes, penalties, and interest. Scott was further ordered to serve 500 hours of community service in the medical field.

The State's evidence against Scott included records showing that Scott failed to pay income taxes for the 2005, 2006 and 2007 tax years.

"This conviction should serve as a reminder that failure to pay income taxes will not be tolerated," said Attorney General Strange. "Tax crimes will be thoroughly investigated, prosecuted, and punished."

"The Alabama Department of Revenue

is committed to ferreting out such non-compliance, and this conviction should send a clear message to others who may be considering such practices. We remain vigilant in all of our efforts to ensure that Alabama's tax laws are followed," said State Revenue Commissioner Julie P. Magee.

The Attorney General commended Deputy Attorney General Mike Duffy of the Attorney General's Special Prosecutions Division and Special Agent Efe' Dangerfield of the Alabama Department of Revenue's Investigations Division.

## **SPECIAL NOTICE RE ACT 2013-283**

**The following legislation was omitted from the third quarter Revenue Review.**

### **Act 2013-283 (SB 286)**

#### ***Organizers of Gun Shows Remit Maximum License Tax for Gun Shows Lasting No More than Seven Days***

This Act amends Section 40-12-143 to include language which allows organizers of gun and knife shows to conduct a show for no more than seven days by remitting the maximum license tax required for Section 40-12-143 (pistols, revolvers, bowie and dirk knives, etc.), Section 40-12-158 (shotguns, rifles, etc.) and Section 40-12-174(d) (transient vendors licenses). The organizer of the event is responsible for ensuring that each participant has the proper sales tax license and if the participant is not properly licensed, collecting and remitting the sales tax for the participant. If the organizer fails to purchase the appropriate licenses prior to the event, each participant must purchase its own licenses. Organizers are required to provide a list of the participants to the county and municipality in which the show is held.

*Effective Date:* Aug. 1, 2013.



## IRS News *(Continued from Page 9)*

*Use of the Empowerment Zone and Renewal Community Employment Credit, Tax Years 1998-2010.* Federal empowerment zones (EZ) and renewal communities (RC) are economically distressed geographic areas eligible for temporary tax incentives to encourage economic development. The amount of allowable EZ/RC employment credit claimed on individual and corporate tax returns increased from \$41.7 million in 1998, to \$277.1 million in 2005, before declining to \$172.9 million in 2010.

*The Statistics of Income Bulletin* is available for download at [IRS.gov/taxstats](http://IRS.gov/taxstats). Printed copies of the Statistics of Income Bulletin are available from the Superintendent of Documents, U.S. Government Printing Office, P.O. Box 371954, Pittsburgh, PA 15250-7954. The annual subscription rate is \$67 (\$93.80 foreign), single issues cost \$44 (\$61.60 foreign).

For more information about these data, write to the Director, Statistics of Income (SOI) Division, RAS:S, Internal Revenue Service, 1111 Constitution Avenue NW, K-Room 4112, Washington, DC 20224.

## Interest Rates Remain the Same for 4th Quarter of 2013

Interest rates for the calendar quarter beginning Oct. 1, 2013, will remain at three (3) percent, according to Internal Revenue Bulletin No. 2013-74, dated Sept. 5, 2013.

Under Sect. 40-1-44, *Code of Alabama 1975*, the Department of Revenue will calculate interest on underpayments and overpayments (where applicable) at this same annual rate (3 %); however, land sold by the state for taxes, shall be calculated at 12% in accordance with Sect. 40-5-9. (Historical rates shown right.)

### Statement of Gross Tax Collections

Through End of 4th Quarter FY 2013  
(July, August, September 2013)

	FYTD 2012-13	FYTD 2011-12	% Change
Business Privilege Tax	\$ 133,123,025.54	\$ 118,390,276.75	12.44
Gasoline	402,453,425.25	402,115,623.55	0.08
Income Tax-Corporate	450,521,057.17	422,668,390.72	6.59
Income Tax-Individual	3,753,387,566.17	3,537,164,103.83	6.11
Income Tax (Total)	4,203,908,623.34	3,959,832,494.55	6.16
Motor Fuels	135,527,061.95	130,418,788.97	3.92
Oil & Gas Privilege (8%)	87,233,468.68	83,703,393.38	4.22
Oil & Gas Production (2%)	28,917,319.24	27,778,319.14	4.10
Sales	2,026,866,139.06	1,994,425,975.28	1.63
Use Tax	312,764,841.07	286,033,857.66	9.35
Utility Gross Receipts	401,429,072.66	383,095,528.36	4.79
SUBTOTAL	\$7,732,222,976.79	\$7,385,794,257.64	4.69
SUBTOTAL (OTHER TAXES)	\$1,552,919,715.73	\$1,545,119,454.85	0.50
<b>TOTAL (ALL TAXES)</b>	<b>\$9,285,142,692.52</b>	<b>\$8,930,913,712.49</b>	<b>3.97</b>

### 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
<b>2001</b>	9%	8%	7%	7%
<b>2002</b>	6%	6%	6%	6%
<b>2003</b>	5%	5%	5%	4%
<b>2004</b>	4%	5%	4%	5%
<b>2005</b>	5%	6%	6%	7%
<b>2006</b>	7%	7%	8%	8%
<b>2007</b>	8%	8%	8%	8%
<b>2008</b>	7%	6%	5%	6%
<b>2009</b>	5%	4%	4%	4%
<b>2010</b>	4%	4%	4%	4%
<b>2011</b>	3%	4%	4%	3%
<b>2012</b>	3%	3%	3%	3%
<b>2013</b>	3%	3%	3%	3%

## Alabama Income Tax Refund Checkoffs (Non-Campaign) \$'s Collected

Fiscal Quarters:	2013/1	2013/2	2013/3	2013/4	2013 FYTD
Alabama Aging Fund	\$ 538.00	\$ 2,090.00	\$ 3,726.00	\$ 364.00	\$ 6,718.00
Alabama Arts Development Fund	\$ 203.00	\$ 2,675.00	\$ 2,643.00	\$ 93.00	\$ 5,614.00
Alabama Nongame Wildlife Fund	\$ 446.00	\$ 5,157.00	\$ 4,926.00	\$ 103.00	\$ 10,632.00
Child Abuse Trust Fund	\$ 925.00	\$10,861.00	\$ 9,337.00	\$ 621.00	\$ 21,744.00
Alabama Veterans Program	\$ 863.00	\$11,030.00	\$ 8,753.00	\$ 330.00	\$ 20,976.00
AL Indian Children's Scholarship FD	\$ 229.00	\$ 1,504.00	\$ 1,368.00	\$ 181.00	\$ 3,282.00
Penny Trust Fund	\$ 87.00	\$ 1,601.00	\$ 1,110.00	\$ 56.00	\$ 2,854.00
Foster Care Trust Fund	\$ 442.00	\$ 4,613.00	\$ 4,681.00	\$ 283.00	\$ 10,019.00
Mental Health	\$ 247.00	\$ 3,742.00	\$ 3,249.00	\$ 159.00	\$ 7,397.00
Neighbors Helping Neighbors	\$ 254.00	\$ 1,930.00	\$ 1,536.00	\$ 42.00	\$ 3,762.00
Breast & Cervical Cancers Fund	\$ 655.00	\$ 8,395.00	\$ 5,342.00	\$ 374.00	\$ 14,766.00
4H Clubs	\$ 104.00	\$ 1,537.00	\$ 1,844.00	\$ 101.00	\$ 3,586.00
Cancer Institute	\$ 380.00	\$ 8,822.00	\$ 5,058.00	\$ 433.00	\$ 14,693.00
Organ Donation	\$ 50.00	\$ 1,325.00	\$ 835.00	\$ 153.00	\$ 2,363.00
National Guard	\$ 207.00	\$ 1,536.00	\$ 1,218.00	\$ 191.00	\$ 3,152.00
Alternative Fuel Research Fund	\$ 111.00	\$ 556.00	\$ 723.00	\$ 39.00	\$ 1,429.00
Al Assn of Rescue Squads	\$ -	\$ 1,963.00	\$ 1,643.00	\$ 11.00	\$ 3,617.00
Al Vet Medical Fndn Spay-Neuter Program	\$ -	\$ 4,886.00	\$ 2,941.00	\$ 102.00	\$ 7,929.00
Alabama Military Support Foundation	\$ 868.00	\$ 4,688.00	\$ 2,854.00	\$ 215.00	\$ 8,625.00
<b>TOTALS:</b>	<b>\$6,609.00</b>	<b>\$78,911.00</b>	<b>\$63,787.00</b>	<b>\$3,851.00</b>	<b>\$153,158.00</b>

## Alabama Income Tax Refund Checkoffs (Non-Campaign): No. of Returns Filed

Fiscal Quarters:	2013/1	2013/2	2013/3	2013/4	2013 FYTD
Alabama Aging Fund	28	237	348	18	631
Alabama Arts Development Fund	20	292	269	9	590
Alabama Nongame Wildlife Fund	22	361	358	11	752
Child Abuse Trust Fund	47	897	625	35	1,604
Alabama Veterans Program	35	677	492	26	1,230
AL Indian Children's Scholarship FD	11	172	154	9	346
Penny Trust Fund	12	152	140	7	311
Foster Care Trust Fund	26	381	314	13	734
Mental Health	18	446	309	14	787
Neighbors Helping Neighbors	13	216	190	6	425
Breast & Cervical Cancers Fund	27	663	439	32	1,161
4H Clubs	11	168	168	7	354
Cancer Institute	19	666	417	23	1,125
Organ Donation	7	187	151	9	354
National Guard	12	181	147	8	348
Alternative Fuel Research Fund	7	123	120	5	255
Al Assn of Rescue Squads	0	225	152	3	380
Al Vet Medical Fndn Spay-Neuter Program	0	399	267	11	677
Alabama Military Support Foundation	23	396	273	14	706
<b>TOTALS:</b>	<b>338</b>	<b>6,839</b>	<b>5,333</b>	<b>260</b>	<b>12,770</b>

## Political Contribution Report

## FY 2013

Political Party	Contributions	Amount
Democratic	6,307	\$7,545
Republican	5,350	\$7,781

Prepared by Department of Revenue  
Individual & Corporate Tax Division



# 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 service tax return and payment due.
- Motor fuel 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.
- Uniform Natural Minerals tax return and payment 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

(January, February, March 2014)

### January

**1** • Quarterly Dry Cleaning Trust Fund Fee return and payment due.

- Utility license (2.2%) second quarterly payment due.

**10** • Quarterly Hospital Assessment for Medicaid Tax due.

**Note:** Act 2011-615 changed the due date of the quarterly Hospital Assessments to the tenth working day of each quarter.

**15** • Fourth installment of estimated personal income tax due.

**20** • Quarterly sales tax return and payment due.

- Annual sales tax return and payment due.
- Quarterly use tax return and payment due.
- Annual use tax return and payment due.
- Quarterly rental or leasing tax return and payment due.
- Annual rental or leasing tax return and payment due.
- Quarterly Solid Waste Disposal Fee return and payment due.

**30** • Quarterly forest products' severance tax return and payment due.

**31** • Quarterly withholding return and payment due from employer.

- Quarterly IFTA tax return and payment due.
- Quarterly NPM payment due into escrow.
- Annual Terminal Operator return and/or payment due.
- Quarterly Construction Employer Fee due.

### February

**10** • Quarterly NPM certification and bank verification due.

**28** • Annual withholding return due.

### March

**1** • Freight line equipment return due.

- Public utility property tax return delinquent after this date.

**15** • Corporate income tax return and information return due (for calendar-year taxpayers).

- Business Privilege Tax return.