

# Revenue REVIEW

4th Quarter  
FY 2014  
(July, August,  
September 2014)

A Quarterly Publication of the Alabama Department of Revenue

## Recent Organizational Changes

### Valynn Helms Named Collection Services Division Director

Valynn Helms was named director of the Collection Services Division, effective Aug 1, 2014.

With a bachelor's in business administration from Troy University (emphasis in accounting) and a master's in public administration from Auburn University at Montgomery, Valynn brings a wealth of knowledge from these educational institutions. With her more than 29 years of work experience in Revenue, she brings valuable and varied experience to her new position.

She has received the President's Award from the National Association of Unclaimed Property Administrators for her development of the national electronic reporting standard for corporations, etc. to report unclaimed property to the states. She has been named Revenue's Employee of the Year and has served

on numerous committees for the governor, commissioner and regional and national organizations.

### Rouen Reynolds Named Sales and Use Tax Division Assistant Director

Rouen Reynolds was named assistant director of the Sales and Use Tax Division, effective Aug. 1, 2014. Rouen Reynolds has 35 years with the State, 22 of those working in Revenue. She graduated from Troy University Montgomery with a bachelor's in business (accounting concentration). Her CPA designation, her work as a foreign audit specialist, and her management experience in various department areas qualify her as an exceptional leader for this position.

Rouen has worked at the Montgomery Taxpayer Service Center, in a satellite office in Troy, the Mobile and Dothan districts and the Auburn Opelika Taxpayer Service Center.



Valynn Helms



Rouen Reynolds

## Brenda Coone Tapped as Region II AAMVA President

Motor Vehicle Division Director Brenda Coone has been named Region II President of the American Association of Motor Vehicle



**Brenda Coone**

Administrators (AAMVA). Ms. Coone accepted the position upon the resignation of former Region II President Hugh McCall, who retired from the Department of Public Safety. She will serve the remaining term through the end of the 2015 Region II Conference in Montgomery, Ala.

Ms. Coone has more than 10 years of experience with AAMVA, serving on numerous regional and international committees in her representation of the state of Alabama.

# Changes in Alabama's Tobacco Tax Law Seek to Curb Evasion

## Alabama Tobacco Tax Law Changes Effective Oct. 1, 2014

The Alabama Department of Revenue (ADOR) recently notified Alabama tobacco wholesalers and retailers of several significant changes in Alabama's tobacco tax law that became effective Oct. 1, 2014.

"During the 2014 legislative session, Act 2014-262 was passed which established a new category for filtered cigars, removed references to retail-selling price of cigars, eliminated rates that were no longer used on cigars, as well as refined the reporting requirements of all tobacco wholesalers and retailers," explained State Revenue Commissioner Julie P. Magee. "The changes made by Act 2014-262 will benefit the industry on the whole, but will certainly make it harder and more difficult for unscrupulous individuals to evade tobacco taxes," added Magee.

Specifically, the new law establishes a separate category and tobacco tax rates, based on weight per thousand, for "filtered" cigars, ranging from \$0.04 per ten cigars weighing three pounds or less per thousand to \$0.015 each for filtered cigars weighing more than three pounds per thousand. The rate for all other cigars will remain at \$0.0405 per cigar or \$40.50 per thousand.

Rates for cigarettes and other tobacco products are not affected by Act 2014-262. In addition to the modifications for cigars, the new law also provides several new reporting requirements and changes in how tobacco wholesalers and retailers report state and local tobacco taxes, as well as tougher enforcement provisions related to unreported tobacco tax and contraband products.

"All of these reporting changes will help address tobacco tax evasion in

Alabama," said Magee. "Over the last several years, the department has ramped up its efforts to combat this growing problem that seems to be affecting all states, not just Alabama. We have worked with industry leaders and trade associations in our state to come up with ways to confront this problem head-on, without imposing unrealistic recordkeeping burdens upon Alabama's tobacco wholesalers and retailers," said Magee.

The notices were sent to all Alabama tobacco wholesalers and retailers of record, according to Magee, informing them of the important law changes that will affect their reporting and recordkeeping responsibilities.

View a copy of the NOTICE at <http://revenue.alabama.gov/tobaccotax/amendment-tt-262.cfm>.

For more information about Alabama's tobacco taxes, log onto ADOR's website at [www.revenue.alabama.gov](http://www.revenue.alabama.gov) and click on <http://revenue.alabama.gov/tobaccotax/>.

## Administrative Rules

### **Effective Oct. 1, 2014:**

#### **Amended:**

- 810-5-1-.218 Disabled Veteran Distinctive License Plates
- 810-6-3-.47.02 Private Schools, Sales to
- 810-6-1-.112 Outdoor Advertising Signs
- 810-6-1-.109 Name Plates, Metal
- 810-5-1-.400 Performance and Registration Information Systems Management (PRISM) Program Adopted in Alabama
- 810-5-75-.31.02 Abandoned Motor Vehicle Record Request
- 810-3-24.2-.02 Qualified Investment Partnerships
- 810-3-73-.01 Withholding Exemption Certificates

*(Continued on Page 4)*

# ADOR Launches New Online System

## Electronic Sales Application for Tax Delinquent Property Now Available

The process of buying tax delinquent property just became easier and much more efficient with the launch of the department's newest online feature: ADOR's electronic sales application for tax delinquent property.

"This new application will enable interested persons to search our database of tax delinquent properties quickly and easily, locating properties they are interested in purchasing. They can then submit their sales applications online, providing them with an immediate confirmation that their applications have been received. The entire sales application process now can be handled online; whereas before, it was largely a manual process," explained Alabama Revenue Commissioner Julie Magee.

Key features to the new online system are the searchable database and the automated application process. Prospective purchasers can search tax delinquent properties in various ways: by county; by the person's name in which the property was assessed when it sold to the state for delinquent taxes; by the certificate of sale number (CS#); or by the parcel number of the property. In addition, certain information fields on the sales application are automatically filled in or populated, which greatly reduces the risks for errors, according to Magee.

"Once the prospective purchaser enters certain personal information required to complete the application process, the application can then be submitted with a click of button," explained Magee.

The completed application is transmitted directly to ADOR's Property Tax Division for processing. The prospective purchaser will receive confirmation that his or her application was received, along with

information concerning the processing of the price quote.

The link to the new online system is available on the department's website at <http://revenue.alabama.gov/property/landsales/>.

Currently, over 30,000 parcels of tax delinquent properties are held in the State of Alabama's inventory for sale. On average, the department processes between 500 and 1,000 sales applications

monthly.

For more information concerning Alabama's tax delinquent property sales, application procedures, and helpful tips on reading transcripts of tax delinquent property, visit the department's website at [www.revenue.alabama.gov](http://www.revenue.alabama.gov) and log onto the "Property Tax Division" page, "Tax Delinquent Property for Sale" at <http://revenue.alabama.gov/property/landsales/>.

## ADOR Reps Attend Randolph County Meeting

Ashley Hancock, Wayne Harkins and Sylvester Williamson attended a recent Lunch and Learn Seminar sponsored by the Randolph County Chamber of Commerce. According to Mr. Hancock, "I covered the Revenue topics of ONESPOT, the Back to School Sales Tax Holiday, Consumer's Use Tax and new rules pertaining to Local Nexus and Estimate Filers."

Prior to the meeting, Hancock met with Randolph County Commissioner Josh Burns, county revenue officers, a City of Roanoke revenue officer, and several chamber members to discuss ways of increasing local revenue.



(Shown left) are Sylvester Williamson, Auburn/Opelika TSC; Ashley Hancock, Mobile TSC; Wayne Harkins, Auburn/Opelika TSC.

## Administrative Rules

(Continued from Page 2)

### Adopted:

- 810-4-1-.26 Valuation and Assessment of Business Personal Property using Form ADV-40S (Short Form)
- 810-7-1-.26 Procedures for Reporting Sales of Tobacco Products for Resale in this State
- 810-7-1-.27 Non-participating Manufacturer's Bond (including Importers, if Applicable)
- 810-7-.28 Wholesaler's and Distributor's Schedule D Reporting of Cigarette Sales to Federally-Recognized Indian Tribes Relating to the Escrow Provisions and MSA Complementary Legislation
- 810-8-5-.19 Suspension of Iron Ore Severance Tax

### Repealed:

- 810-6-1-.103 Names Plates, Metal
- 810-3-82-.01 Declarations of Estimated Tax for Individuals

### Effective Oct. 10, 2014:

#### Amended:

- 810-5-1-.240 Permanent Trailer License Plates
- 810-5-1-.228 The Issuance of Temporary License Tags and Registration Certificates by License Plate Issuing Officials
- 810-5-1-.204 Placement of Motor Vehicle License Tags on Certain Motor Vehicles
- 810-5-1-.227 The Issuance of Temporary License Tags and Registration Certificates by Designated Agents (Other than License Plate Issuing Officials)

#### Repealed:

- 810-5-1-.224 Fee Requirements for Certain Special Tags
- 810-5-1-.227.05 Financial Institutions Issuance of Temporary License Tags/Registration Certificates
- 810-5-1-.205 Temporary Tags—Authorized Uses

### Effective Oct. 20, 2014:

#### Amended:

- 810-3-75-.03 Annual Returns of Withholding Tax Information
- 810-6-5-.36 Prepaid Wireless 9-1-1 Charge



Aug. 13, 2014

## IRS Repeats Warning about Phone Scams

**IR-2014-81, Aug. 13, 2014**

WASHINGTON — The Internal Revenue Service and the Treasury Inspector General for Tax Administration continue to hear from taxpayers who have received unsolicited calls from individuals demanding payment while fraudulently claiming to be from the IRS.

Based on the 90,000 complaints that TIGTA has received through its telephone hotline, to date, TIGTA has identified approximately 1,100 victims who have lost an estimated \$5 million from these scams.

“There are clear warning signs about these scams, which continue at high levels throughout the nation,” said IRS Commissioner John Koskinen. “Taxpayers should remember their first contact with the IRS will not be a call from out of the blue, but through official correspondence sent through the mail. A big red flag for these scams are angry, threatening calls from people who say they are from the IRS and urging immediate payment. This is not how we operate. People should hang up immediately and contact TIGTA or the IRS.”

Additionally, it is important for taxpayers to know that the IRS:

- Never asks for credit card, debit card or prepaid card information over the telephone.
- Never insists that taxpayers use a specific payment method to pay tax obligations

- Never requests immediate payment over the telephone and will not take enforcement action immediately following a phone conversation. Taxpayers usually receive prior notification of IRS enforcement action involving IRS tax liens or levies.

Potential phone scam victims may be told that they owe money that must be paid immediately to the IRS or they are entitled to big refunds. When unsuccessful the first time, sometimes phone scammers call back trying a new strategy. Other characteristics of these scams include:

- Scammers use fake names and IRS badge numbers. They generally use common names and surnames to identify themselves.
- Scammers may be able to recite the last four digits of a victim's Social Security number.
- Scammers spoof the IRS toll-free number on caller ID to make it appear that it's the IRS calling.
- Scammers sometimes send bogus IRS emails to some victims to support their bogus calls.
- Victims hear background noise of other calls being conducted to mimic a call site.
- After threatening victims with jail time or driver's license revocation, scammers hang up and others soon call back pretending to be from the local police or DMV, and the caller ID supports their claim.

If you get a phone call from someone claiming to be from the IRS, here's what you should do:

- If you know you owe taxes or you think you might owe taxes, call the IRS at 1.800.829.1040. The IRS employees at that line can help you with a payment issue, if there really is such an issue.
- If you know you don't owe taxes or have no reason to think that you owe any taxes (for example, you've never received a bill or the caller made some bogus threats as described above), then call and report the incident to TIGTA at 1.800.366.4484.
- If you've been targeted by this scam, you should also contact the Federal Trade

Commission and use their “FTC Complaint Assistant” at [FTC.gov](http://FTC.gov). Please add “IRS Telephone Scam” to the comments of your complaint.

Taxpayers should be aware that there are other unrelated scams (such as a lottery sweepstakes) and solicitations (such as debt relief) that fraudulently claim to be from the IRS.

The IRS encourages taxpayers to be vigilant against phone and email scams that use the IRS as a lure. The IRS does not initiate contact with taxpayers by email to request personal or financial information. This includes any type of electronic communication, such as text messages and social media channels. The IRS also does not ask for PINs, passwords or similar confidential access information for credit card, bank or other financial accounts. Recipients should not open any attachments or click on any links contained in the message. Instead, forward the e-mail to [phishing@irs.gov](mailto:phishing@irs.gov).

For more information or to report a scam, go to [www.irs.gov](http://www.irs.gov) and type “scam” in the search box.

More information on how to report phishing scams involving the IRS is available on the genuine IRS website, [IRS.gov](http://IRS.gov).

You can reblog the IRS tax scam alert via Tumblr.

## Scam Phone Calls Continue; IRS Identifies Five Easy Ways to Spot Suspicious Calls

**IR-2014-84, Aug. 28, 2014**

WASHINGTON — The Internal Revenue Service issued a consumer alert August 28 providing taxpayers with additional tips to protect themselves from telephone scam artists calling and pretending to be with the IRS.

These callers may demand money or may say you have a refund due and try to trick you into sharing private information. These con artists can sound convincing when they call. They may know a lot about you, and they usually alter the caller ID to make it look like the IRS is calling. They use

fake names and bogus IRS identification badge numbers. If you don’t answer, they often leave an “urgent” callback request.

“These telephone scams are being seen in every part of the country, and we urge people not to be deceived by these threatening phone calls,” IRS Commissioner John Koskinen said. “We have formal processes in place for people with tax issues. The IRS respects taxpayer rights, and these angry, shake-down calls are not how we do business.”

The IRS reminds people that they can know pretty easily when a supposed IRS caller is a fake. Here are five things the scammers often do but the IRS will not do. Any one of these five things is a tell-tale sign of a scam. The IRS will never:

1. Call you about taxes you owe without first mailing you an official notice.
2. Demand that you pay taxes without giving you the opportunity to question or appeal the amount they say you owe.
3. Require you to use a specific payment method for your taxes, such as a prepaid debit card.
4. Ask for credit or debit card numbers over the phone.
5. Threaten to bring in local police or other law-enforcement groups to have you arrested for not paying.

If you get a phone call from someone claiming to be from the IRS and asking for money, here’s what you should do:

- If you know you owe taxes or think you might owe, call the IRS at 1.800.829.1040. The IRS workers can help you with a payment issue.
- If you know you don’t owe taxes or have no reason to believe that you do, report the incident to the Treasury Inspector General for Tax Administration (TIGTA) at 1.800.366.4484 or at [www.tigta.gov](http://www.tigta.gov).
- If you’ve been targeted by this scam, also contact the Federal Trade Commission and use their “FTC Complaint Assistant” at [FTC.gov](http://FTC.gov). Please add “IRS Telephone Scam” to the comments of your complaint.

Remember, too, the IRS does not use email, text messages or any social media to discuss your personal tax issue. For more information on reporting tax scams, go to

[www.irs.gov](http://www.irs.gov) and type “scam” in the search box.

Additional information about tax scams are available on IRS social media sites, including YouTube <http://youtu.be/UHlxTX4rTRU?list=PL2A3E7A9BD8A8D41D>, and Tumblr <http://internalrevenueservice.tumblr.com> where people can search “scam” to find all the scam-related posts.

## IRS Warns of Continuing Scam Phone Calls

**AL/TN-2014-32, Sept 11, 2014**

NASHVILLE, Tenn. - The IRS continues to warn the public to be alert for telephone scams. The callers often claim to be with the IRS and usually demand money.

Based on the most recent figures released, there have been at least 90,000 complaints about these phone scams and about 1,100 victims who have lost an estimated \$5 million.

“Be suspicious of anyone who calls demanding your money or your private information,” said IRS spokesman Dan Boone. “These con artists can sound very convincing and will probably try to intimidate you into giving them what they want.”

Boone said the callers may know a lot about you and usually alter the caller ID to make it look like the IRS is calling. They use fake names and bogus IRS badge numbers. If you don’t answer, they often leave an “urgent” callback request.

Boone reminded taxpayers that the IRS respects taxpayer rights and follows guidelines when working out payment of taxes due. He offered a list of five things the scammers often do but the IRS will not do. Any one of these five things is a sign of a scam.

The IRS will never:

1. Call you about taxes you owe without first mailing you an official notice.
2. Demand that you pay taxes without giving you the chance to question or appeal the amount they say you owe.
3. Require you to use a certain

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## IRS News

(Continued from Page 5)

payment method for your taxes, such as a prepaid debit card.

4. Ask for credit or debit card numbers over the phone.

5. Threaten to bring in local police or other law-enforcement to have you arrested for not paying.

If you get a phone call from someone claiming to be from the IRS and asking for money, here's what to do:

- If you know you owe taxes or think you might owe, call the IRS at 800-829-1040 to talk about payment options. You also may be able to set up a payment plan online at [IRS.gov](http://IRS.gov).
- If you know you don't owe taxes or have no reason to believe that you do, report the incident to TIGTA at 1.800.366.4484 or at [www.tigta.gov](http://www.tigta.gov).
- If phone scammers target you, also contact the Federal Trade Commission at [FTC.gov](http://FTC.gov). Use their "FTC Complaint Assistant" to report the scam. Please add "IRS Telephone Scam" to the comments of your complaint.

Remember, the IRS currently does not use unsolicited email, text messages or any social media to discuss your personal tax issues. For more information on reporting tax scams, go to [www.irs.gov](http://www.irs.gov) and type "scam" in the search box. To get IRS tips by email, [subscribe](#) to IRS Tax Tips at [IRS.gov](http://IRS.gov).

## Interest Rates Remain the Same for 4th Quarter of 2014

Interest rates for the calendar quarter beginning Oct. 1, 2014, will remain at three (3) percent, according to Internal Revenue Bulletin No. 2014-40, dated Sept. 29, 2014.

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 2014  
(July, August, September 2014)

	FYTD 2013-14	FYTD 2012-13	% Change
Business Privilege Tax	\$ 129,146,067.39	\$ 133,123,025.54	(2.99)
Gasoline	405,673,470.10	402,453,425.25	0.80
Income Tax-Corporate	469,220,261.16	450,521,057.17	4.15
Income Tax-Individual	3,752,015,058.34	3,753,387,566.17	(0.04)
<b>Income Tax (Total)</b>	<b>4,221,235,319.50</b>	<b>4,203,908,623.34</b>	<b>0.41</b>
Motor Fuels	141,362,798.89	135,527,061.95	4.31
Oil & Gas Privilege (8%)	85,131,031.51	87,233,468.68	(2.41)
Oil & Gas Production (2%)	28,431,603.70	28,917,319.24	(1.68)
Sales	2,079,475,726.49	2,026,866,139.06	2.60
Use Tax	319,424,603.07	312,764,841.07	2.13
Utility Gross Receipts	411,731,177.00	401,429,072.66	2.57
SUBTOTAL	7,821,611,797.65	7,732,222,976.79	1.16
SUBTOTAL (OTHER TAXES)	1,580,947,472.82	1,552,919,715.73	1.80
<b>TOTAL (ALL TAXES)</b>	<b>\$9,402,559,270.47</b>	<b>\$9,285,142,692.52</b>	<b>1.26</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%
<b>2014</b>	3%	3%	3%	3%

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

Fiscal Quarters:	2014/1	2014/2	2014/3	2014/4	2014 FYTD
Alabama Aging Fund	\$ 409.00	\$ 3,477.00	\$ 4,081.00	\$ 116.00	\$ 8,083.00
Alabama Arts Development Fund	392.00	2,328.00	2,844.00	257.00	5,821.00
Alabama Nongame Wildlife Fund	290.00	3,837.00	4,930.00	247.00	9,304.00
Child Abuse Trust Fund	1,106.00	12,625.00	9,961.00	480.00	24,172.00
Alabama Veterans Program	1,211.00	12,890.00	9,121.00	508.00	23,730.00
AL Indian Children's Scholarship FD	272.00	6.00	27.00	25.00	330.00
Penny Trust Fund	98.00	5.00	57.00	-	160.00
Foster Care Trust Fund	380.00	6,082.00	4,585.00	69.00	11,116.00
Mental Health	384.00	4,098.00	3,411.00	112.00	8,005.00
Neighbors Helping Neighbors	175.00	6.00	39.00	-	220.00
Breast & Cervical Cancers Fund	742.00	9,208.00	6,242.00	299.00	16,491.00
4H Clubs	109.00	11.00	2.00	167.00	289.00
Cancer Institute	548.00	9,716.00	5,397.00	-	15,661.00
Organ Donation	164.00	1.00	8.00	-	173.00
National Guard	196.00	3.00	4.00	-	203.00
Alternative Fuel Research Fund	163.00	1.00	8.00	-	172.00
Al Assn of Rescue Squads	51.00	1,862.00	2,025.00	56.00	3,994.00
Al Vet Medical Fndn Spay-Neuter Program	273.00	4,166.00	4,084.00	192.00	8,715.00
Alabama Military Support Foundation	482.00	4,528.00	3,707.00	146.00	8,863.00
Historic Preservation	-	1,532.00	1,503.00	75.00	3,110.00
Archive Services	-	411.00	422.00	55.00	888.00
Firefighters Annuity	-	2,314.00	1,702.00	107.00	4,123.00
Victims of Violence	-	2,530.00	1,999.00	78.00	-
<b>TOTALS:</b>	<b>\$7,445.00</b>	<b>\$81,637.00</b>	<b>\$66,159.00</b>	<b>\$2,989.00</b>	<b>\$153,623.00</b>

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

Fiscal Quarters:	2014/1	2014/2	2014/3	2014/4	2014 FYTD
Alabama Aging Fund	33	386	360	12	791
Alabama Arts Development Fund	31	289	280	8	608
Alabama Nongame Wildlife Fund	25	376	397	8	806
Child Abuse Trust Fund	58	871	633	21	1,583
Alabama Veterans Program	46	694	528	17	1,285
AL Indian Children's Scholarship FD	19	2	3	1	25
Penny Trust Fund	16	1	6	0	23
Foster Care Trust Fund	33	449	368	10	860
Mental Health	29	425	332	13	799
Neighbors Helping Neighbors	22	2	5	0	29
Breast & Cervical Cancers Fund	37	662	434	22	1,155
4H Clubs	15	2	1	0	18
Cancer Institute	36	709	429	18	1,192
Organ Donation	17	1	2	0	20
National Guard	15	2	2	0	19
Alternative Fuel Research Fund	11	1	1	0	13
Al Assn of Rescue Squads	7	240	227	3	477
Al Vet Medical Fndn Spay-Neuter Program	18	360	292	8	678
Alabama Military Support Foundation	24	412	281	7	724
Historic Preservation	0	215	192	3	410
Archive Services	0	93	92	2	187
Firefighters Annuity	0	279	192	6	477
Victims of Violence	0	304	224	7	535
<b>TOTALS:</b>	<b>492</b>	<b>6,775</b>	<b>5,281</b>	<b>166</b>	<b>12,714</b>

**Political Contribution Report**

FY 2014

Political Party	Contributions	Amount
Republican	5,277	\$7,646.00
Democratic	5,231	\$6,358.00
Libertarian	1	\$11.00
<b>Totals</b>	<b>10,298</b>	<b>\$14,015.00</b>

**Consumer Use Tax Report**

FY 2014

Number	Amount
32,621	\$1,260,703.00

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 2015)

Jan.

- 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.

Feb.

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

**28** • Annual withholding return due.