NOTICE

To all Statutorily Exempt Organizations that are categorized as a United Appeal Fund or a United Appeal Fund Supported Charity that currently has an Alabama Sales and Use Tax Certificate of Exemption:

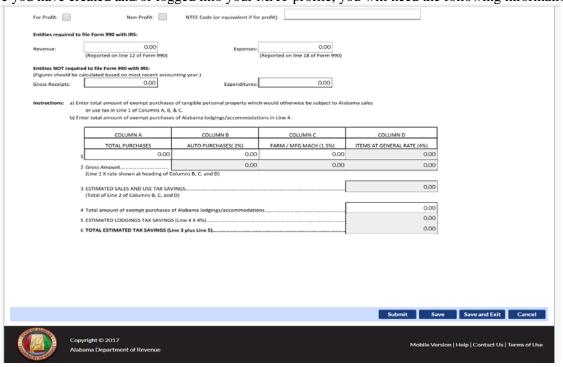
Effective October 1, 2017, Act 2015-534 requires that all statutorily exempt organizations must file a quadrennial informational report (once every four years). United appeal funds and their supported charities are required to both timely file the quadrennial informational report and maintain a current and valid certificate of exemption. If a united appeal organization or supported charity fails to comply with the aforementioned requirements, the exemption certificate will be revoked and the organization or member agency will not be eligible for renewal.

We are sending this letter as a reminder that the first report is due by **October 31, 2017**, for the period of **October 1, 2016** through **September 30, 2017**. You should have previously received a letter from the Department containing the online filing information needed to access your exemption account and file the report online through "My Alabama Taxes" (MAT). If you have not received your letter with the online filing information or if you have misplaced your letter, please contact our office at 334-242-1490.

NOTE: The report will be available for you to file online beginning <u>October 1, 2017</u>, and will be deemed late if filed or submitted after <u>October 31, 2017</u>.

In order to access your exemption account and file the report, you will need to visit our MAT website at https://myalabamataxes.alabama.gov and create a MAT web profile (username and password). If you already have a MAT web profile (username), you may add your exemption account to your current profile. You will find step-by-step instructions on how to create a web profile and how to add access to an existing account at: https://revenue.alabama.gov/wp-content/uploads/2017/05/st-mat_info.pdf.

Once you have created and/or logged into your MAT profile, you will need the following information to submit the report:



• For Entities Required to File Form 990 with IRS:

- o **Revenue and Expenses** (Provide Revenue reported on Line 12, and Expenses reported on Line 18 of the **most recent <u>Form 990</u>** filed with the IRS.)
- For Entities **NOT** Required to File Form 990:
 - Gross Receipts & Expenditures (Figures should be calculated based on the entity's most recent <u>accounting year</u>.)
- Required for **ALL** Entities:
 - o **Total Purchases** made from **October 1, 2016** through **September 30, 2017**. Total Purchases should be listed in Column A of Line 1 and should include all purchases made during the period regardless of the tax rate.
 - o **Auto Purchases** made from **October 1, 2016** through **September 30, 2017**. Purchases made at the Automotive tax rate (2%) should be listed in Column B of Line 1. (If no purchases qualified for the Automotive tax rate, enter "0" into Column B of Line 1).
 - o **Farm/Manufacturing Machinery Purchases** made from **October 1, 2016** through **September 30, 2017**. Purchases made at the Farm/Manufacturing Machinery tax rate (1.5%) should be listed in Column C of Line 1. (If no purchases qualified for the Farm/Manufacturing Machinery tax rate, enter "0" into Column C of Line 1.)
 - o **NOTE**: Column D of Line 1 (Items at General Rate 4%) will **automatically** calculate based on the amounts entered into Line 1, Columns A, B, and C.
 - Total Alabama Lodgings/Accommodations Purchases made from October 1, 2016 through September 30, 2017. Amount of exempt purchases of Alabama Lodgings/Accommodations should be entered into Line 4 of the report. (If no purchases of Alabama Lodgings/Accommodations were made, enter "0" into Line 4.)

For additional information regarding the required informational report, you may view Sales & Use Tax Rule 810-6-5-.02.02 at the following web address: https://revenue.alabama.gov/sales-use/.

For all other information concerning this guidance, you may contact the Sales and Use Tax Division Exemption Unit at (334) 242-1490 or by e-mail at stexemptionunit@revenue.alabama.gov.