



ALABAMA DEPARTMENT OF REVENUE

Montgomery, Alabama 36132

(www.revenue.alabama.gov)

My Alabama Taxes (MAT)

<https://myalabamataxes.alabama.gov>

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You will need to enter this information each time you log into the system:

User Name: _____ Password: _____

My Alabama Taxes (MAT) is the convenient and secure way to interact with the Alabama Department of Revenue (ALDOR) to access a variety of online services. In MAT, you can quickly and easily file tax returns, make payments, view letters, manage your accounts, and conduct other common transactions with the Department. Log on to "My Alabama Taxes" at <https://myalabamataxes.alabama.gov> and sign up.

MAT allows you to create a web profile and access any tax accounts you (or your clients) have registered with ALDOR. In order to sign up for MAT, you will need the following information readily available.

- **Account Number:** Your ALDOR 10-digit account number (may include some letters); this number is located on all correspondence sent from the Alabama Department of Revenue.
- **Sign-On ID:** This ID was provided when the account was originally assigned by ALDOR.
- **Access Code:** This code was assigned when the account was originally assigned with ALDOR.
- **Valid E-mail Address:** This is required in order to receive confirmation e-mails and authentication code messages.

Follow the steps below to create your MAT profile, access your tax accounts, and file your tax returns. (Make sure you have access to the Internet and the proper browser version.)

Step 1: How do I create a MAT Profile?

1. Go to <https://myalabamataxes.alabama.gov> and click the **Create a My Alabama Taxes account** button.

Validate Account

2. In order to verify your identity, you will need to provide information about one of your accounts. Select a Tax Type from the drop-down menu.
3. Provide the required account information in the fields that are displayed.
4. Click the **Next** button to validate your account information. If the information you provided is validated, you will be directed to the next screen. If your information is not validated, please make sure you have chosen the correct account type and provided the correct account information.

Login Information

5. Create and enter a username in the **Username** field. (**Note:** The username can be 30 characters or less in length and spaces are allowed. The username is not case sensitive.)
6. Create and enter a password in the **Password** field. Retype the password in the **Re-Enter your Password** field. (**Note:** The password must be 8-256 characters in length and must contain at least one number and one letter. The password is case sensitive.)

7. Click the down arrow in the **Password Recovery Question** field to select a secret question. (**Note:** This question will be used to verify your identity in the event you need to retrieve a forgotten password.)
8. Enter your answer to the secret question in the **Answer** field. (**Note:** The secret answer is not case sensitive.)
9. Select Third-Party Access Settings by clicking yes or no.
10. Enter your User Name and Password in the space provided above for your records.
11. Click the **Next** button.

Contact Information

12. Enter your name in the **Your full name** field.
13. Enter your e-mail address in the **E-mail address** field and retype it in the **Re-Enter your E-mail address** field.
14. Enter your telephone number in the **Phone number** field.
15. If applicable, enter an alternate telephone number in the **Alternate phone number** field.

Submit Registration

16. Click the **Submit** button. A confirmation message window is displayed.
17. Click the **Print Confirmation** button if you would like to print a copy of the confirmation; click **Done** to close the confirmation window.
18. You have finished signing up for MAT.

Step 2: How do I logon?

1. On the MAT homepage, enter your username and password into the appropriate fields.
2. Click the **Sign In** button. You will be directed to the home screen of your MAT profile.

Note: If this is your first time logging in, you will be directed to a verification screen. You will be required to set up a two-step verification. You may choose to either use an authentication app, a text message, or an email. Select the appropriate option and enter the appropriate information. Click Save. Next, you will enter the 6-digit security code, then click Confirm.

If you reset your password or use a different computer, device or browser, a new security code will be needed. The new code will be e-mailed or texted to you when you reset your password or use a different computer, device or browser.

Step 3: How do I file a return?

1. Once you have logged into your MAT profile, you will see a list of your accounts under the **Accounts** menu.
2. Click the File or View returns and periods hyperlink for the tax type you want to file a return.
3. On the **List of Returns** tab, click the File Now hyperlink for the period on which you want to file.

Note: *If you do not see the File Now hyperlink, either you do not have access to file returns on that account, a return has already been filed for that period, or the return is not considered required for that period. If you believe a return should be required/filed for a specific tax period, click on the tax period to view the period activity, click the “File, View, or Amend a Return” hyperlink. If you are still unable to file a return, contact the Sales and Use Tax Division for assistance.*

4. Complete the appropriate fields on the return, as necessary.

Note that for many returns, you may also see a list of forms or schedules across the top of the return. Click the form or schedule name to complete the information for that form or schedule. The information for the form or schedule is often transferred to a summary line on the main view of the return.

If a line item name is displayed as a blue hyperlink, you can click that hyperlink to jump directly to the form or schedule that supports the figure in that field.

5. When you have completed the fields on the return, you can proceed by performing any of the following:
 - Click the **Submit** button to file the return. (You will be required to re-enter your password and click the OK button to submit the return.) A confirmation window will tell you that your return has been submitted. Depending on what type of return you are filing, you will have different options regarding how to proceed from this window. You can choose to make a payment, close the window without making a payment, or print the return. The buttons at the bottom of the window will display the options allowed for your specific return.

- Click the **Save Draft** button to save the changes/progress you made, but **NOT** submit the return request. (This requires you to finish your changes at a later time and submit the changes in order for the return to be posted.) A new screen is displayed with a message confirming that your return has been saved. You will have the option to **Continue Editing** (you will be directed back to the return) or **Finish Later** (you will be directed back to the account screen). To retrieve or finish your return, select the File or View returns and periods hyperlink (from the home screen of your MAT profile). The saved return will have a status of Stored request in the **List of Returns** tab. Click the Stored Request hyperlink next to the stored return. Click the Continue Editing hyperlink to reopen the return.
- Click the **Cancel** button to close this window without saving any of your changes and without submitting your return.

Note: *The system will **automatically save** your return if you: close your browser tab/window, lose your internet connection, are timed-out by the system, or click a link that takes you off the return. If any of the above actions occur, click the Stored Request hyperlink next to the stored return. Click the Continue Editing hyperlink to reopen the return to complete and Submit.*

Step 4: How do I add access to another tax account?

1. On the home page of your MAT profile, click on the Other Actions hyperlink. Click the **Add Access to an existing tax account** hyperlink.
2. Select the **Account Type**.
3. Provide the account ID number, sign on ID, and access code in the required fields.
4. Click the **Submit** button. A confirmation message window is displayed.
5. Click **Print Confirmation** button if you would like to print a copy of the confirmation; click **Done** to close the confirmation window.



ALABAMA DEPARTMENT OF REVENUE
SALES AND USE TAX DIVISION
Montgomery, Alabama 36132
(www.revenue.alabama.gov)

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Alabama Sales Tax Law General Information

Code of Alabama 1975, Section 40-23-9 – “It shall be the duty of every person engaging or continuing in this state in any business for which a privilege tax is imposed by this division, to keep and preserve suitable records of the gross sales, gross proceeds of sales and gross receipts or gross receipts of sales of such business and such other books or accounts as may be necessary to determine the amount of tax for which he is liable, under the provisions of this division. It shall be the duty of every person to keep and preserve all invoices of goods, wares and merchandise purchased, for resale or otherwise, and all such books, invoices and other records shall be open for examination by the Department of Revenue or its duly authorized agent. Any person selling both at wholesale and retail shall keep his books so as to show separately the gross proceeds of wholesale sales and the gross proceeds of retail sales. All sales shall be subject to tax in the absence of such separate records.”

Code of Alabama 1975, Section 40-23-11 – “Any person subject to the provisions of this division who shall fail to make the reports or any of them, as herein required, or who shall fail to keep the records as herein required, shall be guilty of a misdemeanor and upon conviction shall be fined not less than \$25 nor more than \$500 for each offense. Each month of such failure shall constitute a separate offense.”

Code of Alabama 1975, Section 40-23-12 – “Any person subject to the provisions of this division willfully refusing to make the reports herein required, or who shall refuse to permit the examination of his records by the Department of Revenue, or its duly authorized agents, shall be guilty of a misdemeanor, and upon conviction shall be fined not less than \$50 nor more than \$500 for each offense, and in addition may be imprisoned in the county jail for a period not to exceed six months. Each month of failure to make such reports shall constitute a separate offense, and each refusal of a written demand of the department to examine, inspect or audit such records shall constitute a separate offense.”

Alabama Sales Tax General Information

THE TAX – The Alabama sales tax is a license tax paid for the privilege of selling tangible personal property at retail in this State. It is also a license tax for the privilege of operating places of entertainment or amusement.

THOSE WHO MUST REPORT AND PAY SALES TAX – All persons or businesses who sell tangible personal property at retail or operate places of entertainment or amusement must collect the tax and make reports and payments to the Department of Revenue.

RATE OF TAX – The rate of tax is 4% of the gross sales of tangible personal property and the cost price of any property purchased at wholesale but withdrawn from stock and used or consumed (except sales of food items as defined in 7 U.S.C. § 2011, for the purposes of the federal Supplemental

Nutrition Assistance Program (SNAP) which are taxed at 3%, sales of all new and used automotive vehicles, truck trailers, semi-trailers, and house trailers which are taxed at 2% of the net difference paid, farm machinery which is taxed at 1-1/2% of the net difference paid, and all sales of machines, parts, and attachments for machines used in manufacturing, processing, compounding, mining, and quarrying tangible personal property which are taxed at 1-1/2%), 4% of the gross receipts from places of entertainment or amusement, and 3% of the gross sales of food products sold through coin-operated vending machines (4% vending rate on all other products).

WHEN REPORTS ARE MADE AND TAX PAID – Sales tax reports must be made for each **calendar month**, that is, from the first day of the month through the last day of the month, except at the beginning or termination of a business.

All returns are required to be filed on or before the 20th day of the month for the previous month's sales. Tax payments greater than \$750.00 must be made electronically. Electronic payment must be submitted on or before 4:00 p.m. CST on the due date to be considered timely. If the 20th falls on a weekend or holiday, the return and payment are due on the next business day.

A SALES TAX REPORT MUST BE FILED FOR EACH MONTH EVEN IF NO TAX IS DUE.

PENALTIES – Returns filed after the due date are subject to a “failure to timely file” penalty equal to 10% of the tax required to be paid on the return or \$50.00, whichever is greater. Electronic tax payments being made after 4:00 p.m. (CST) on the due date are subject to a “failure to timely pay” penalty equal to 10% of the delinquent tax. Tax payments made by check or money order that are postmarked after the due date are subject to a “failure to timely pay” penalty equal to 10% of the delinquent tax; this penalty will also apply to check payments greater than \$750.00 when sufficient time is not allowed for the payment to be received, processed, and settle in the State's bank no later than the first business day following the due date. If the tax is not timely paid, interest is also due at the same rate established by the Secretary of the Treasury under authority of 26 USC 6621.

IN ORDER TO AVOID PENALTIES, A SALES TAX REPORT MUST BE FILED FOR EACH MONTH EVEN IF NO TAX IS DUE.

DISCOUNT FOR PROMPT PAYMENT – A discount of 5% is allowed on tax amounting to \$100.00 or less and 2% on tax due in excess of \$100.00 provided the payment is timely. Payments being made via EFT must be transmitted by 4:00 p.m. (CST) on or before the due date to be considered timely. Payments being made by check must be postmarked by the United States Postal Service on or before the due date to be considered timely. The discount will not be allowed on check payments greater than \$750.00 when sufficient time is not allowed for the payment to be received, processed, and settle in the State's bank no later than the first business day following the due date. **Please note that the monthly discount may not exceed \$400.00.**

Frequently Asked Questions

QUESTION: How do I find a list of locality codes? You may find the locality codes online at <https://revenue.alabama.gov/sales-use/tax-rates/> by clicking on View Listings by City and/or County.

QUESTION: How do I get a copy of the sales tax rates? You may find the sales tax rates online at <https://revenue.alabama.gov/sales-use/tax-rates/>.

QUESTION: How do I amend a prior period return? If you discover that you have made an error on a sales tax report previously filed with the Department, you should amend the return. You can amend a state sales tax return online and make a payment if necessary by logging into your MAT profile. Find the account that needs amending and select File or View a return, then for the tax period in which you need to amend, click the View or Amend Return hyperlink. The return will reopen in order for you to make changes. Click the Submit button and verify your password to submit your changes.

If you prefer to amend your return by paper, please make the corrections using a copy of your original return and write "AMENDED" at the top of the form. Forward the return to the Department with any additional tax, penalty, and interest due to the Alabama Department of Revenue, Sales & Use Tax Division, P. O. Box 327710, Montgomery, AL 36132-7710.

This same procedure should be followed for all other state tax returns administered by the Sales and Use Tax Section of this Division.

However, local returns can only be amended by paper. For state administered localities, please make the corrections using a copy of your original return and write "AMENDED" at the top of the form. Forward the return to the Department's address listed above with any additional tax, penalty, and interest due.

NOTE: If you need to amend a **Non-State Administered** local return that was filed through MAT, you should contact the non-state administered locality for instructions. The contact information for non-state administered localities can be viewed on our website at <https://revenue.alabama.gov/sales-use/contact-information-for-self-administered-localities/>.

QUESTION: My EFT payment was rejected, why? Your payment may be rejected for one of several possible reasons: 1) bank account number entered incorrectly; 2) debit block on your bank account; 3) insufficient funds in your bank account; 4) using old bank account information after the merger of your bank with another bank. Reinitiate the e-payment using MAT and

correct any incorrect banking information on the Payment Page of the system prior to authorizing the payment transaction. For more information, visit <https://revenue.alabama.gov/make-a-payment/>. If you have a debit block, you must provide your bank with the Company ID/File ID of MAT6045055 and 2621862182 (when you are paying through MAT) to prevent any subsequent payments from being rejected.

QUESTION: If I file multiple returns electronically, can I make a single payment? No. A separate payment is required for each return filed electronically.

QUESTION: I received a billing letter from the ADOR. Can I pay it electronically? If so, how? Yes. Outstanding billings, such as an Accounts Receivable Invoice or Preliminary Assessment, can be paid online through MAT at <https://myalabamataxes.alabama.gov>.

NOTE: Unpaid Final Assessments that have been transferred to ALDOR's Collection Services Division (CSD) should not be paid through this system – contact CSD for available payment methods. Non-State Administered local tax billings should NOT be paid through this system. You will need to contact the locality or their administrator directly using the contact information provided at the following link: <https://revenue.alabama.gov/sales-use/contact-information-for-self-administered-localities/>.

QUESTION: Can I file local taxes through MAT for all city and county jurisdictions? Yes, all city and county sales, use, rental, and lodgings taxes may be filed and paid through MAT, the ONE SPOT to file! Acts 2012-279 and 2015-52 require the Alabama Department of Revenue to develop and make available to taxpayers an electronic single point of filing for state, county, and/or municipal sales, use, rental, and lodgings taxes.

When you file a non-state administered city/county tax in MAT on your "Local Tax" account, you will be required to make an electronic payment. The return and payment will be sent to the local government or their tax administrator, eliminating the need to login to multiple sites. However, if you need to amend a non-state administered jurisdiction, the amendments to a filed return and any additional payments must be made directly to the locality or their administrator.

ONE SPOT is available at no charge to taxpayers or to local jurisdictions. All Alabama municipalities and counties are available in the system, streamlining the filing process and allowing you to have more time to focus on business development, rather than multiple tax filing procedures.

NOTE: You can receive assistance or advice in the preparation of the returns at any of the following district offices:

- **Auburn/Opelika** – 1800 Samford Trace Ct, Suite 808 (36830)
Phone 334-887-9549
- **Dothan** – 121 Adris Place (36303)
Phone 334-793-5803
- **Gadsden** – 701 Forrest Avenue (35901)
Phone 256-547-0554
- **Huntsville** – 4920 Corporate Dr., Suite H (35805)
Phone 256-837-2319
- **Jefferson/Shelby** – 2020 Valleydale Rd., Suite 208, Hoover (35244)
Phone 205-733-2740
- **Mobile** – 851 East I-65 Service Road South, Suite 100 (36606)
Phone 251-344-4737
- **Montgomery** – 2545 Taylor Road (36117)
Phone 334-242-2677
- **Shoals** – 201 South Court Street, Suite 200 (35630)
Phone 256-383-4631
- **Tuscaloosa** – 1434 22nd Avenue (35401)
Phone 205-759-2571