

**ONE SPOT Conference Call**  
**Tuesday, December 14<sup>th</sup>, 2021, 10:30 am**  
**Next Meeting: January 11<sup>th</sup>, 2022**  
**Summary of Topics Discussed**

**Transition of Some Reports to New Online Reports Site**

The ONE SPOT files were transitioned to the new version of the online reports site on November 1, 2021. The current link for access to the ONE SPOT files will remain available through the online reports site for a one-month transitional period, ending November 30. This “new version” is the same location where the sales and use tax reports were moved in July 2020.

**Custom Search and Download Error Received when the New Online Reports Site**

When trying to generate a custom search or attempting to download ONE SPOT files using the new report site link, some localities reported receiving a message of “Locality Required” that would not allow them to proceed. This was reported and has been resolved. The old “OneSpot” link was made available for use while the fix was researched.

**Interest Rate – 1st Quarter 2022**

The Internal Revenue Service announced on November 23, 2021, that underpayment interest rates will remain the same for the calendar quarter beginning January 1, 2022: 3%  
<https://revenue.alabama.gov/assessments/quarterly-interest-rates/>

**2022 Severe Weather Preparedness Sales Tax Holiday**

The Severe Weather Preparedness Tax Holiday begins at 12:01 a.m. on Friday, February 25, 2022, and ends at twelve midnight on Sunday, February 27, 2022. Participating localities are listed at <https://revenue.alabama.gov/sales-use/sales-tax-holidays/alabama-severe-weather-preparedness-sales-tax-holiday/>. Those localities choosing to participate in the holiday should submit a certified copy of their resolution or ordinance to the Alabama Department of Revenue before January 25, 2022. Please also notify ADOR if you will not be participating.

**ONE SPOT Files and Holidays**

Friday, December 24<sup>th</sup>, and Friday, December 31<sup>st</sup>, are State and Federal holidays. There will be no return (NSA) or payment files available for download on those days.

**Local Tax/ONE SPOT Contact Information**

ONE SPOT related questions can continue to be sent to [onespot@revenue.alabama.gov](mailto:onespot@revenue.alabama.gov). The Local Tax staff can be reached by phone at 334-242-1443.

**Next Conference Call** - Next meeting will be Tuesday, January 11th, at 10:30 a.m.

**ONE SPOT Conference Call**  
**Tuesday, November 9, 2021, 10:30 am**  
**Next Meeting: December 14, 2021, 10:30 am**  
**Summary of Topics Discussed**

**Transition of Some Reports to New Online Reports Site**

The ONE SPOT files transitioned to the new version of the online reports site on November 1, 2021. The current link for access to the ONE SPOT files will remain available through the online reports site for a one-month transitional period, ending November 31. December 1, 2021, the old report link will be removed.

**Update to My Alabama Taxes (MAT)**

MAT updates were effective Monday, September 27. The updates include a modern streamlined appearance, easier navigation, screen adaptability, and a mobile friendly design. Demonstrations are on the ADOR's site for assisting taxpayers with the new MAT appearance.

**Simplified Sellers Use Tax (SSUT) Distribution 2020 Census Updates**

The 2020 Census data for Alabama was released, and updates have been made accordingly. The first distribution in November used the updated information.

**ONE SPOT returns and late payment interest**

A locality reported that some late filed returns for their locality included the late payment penalty but did not include the late payment interest. We are currently researching the issue and working to make necessary corrections so that all late paid returns in ONE SPOT will include the interest due. Because of the way the ONE SPOT program is set up, the Department is unable to alter non-state administered return records that have processed. Please let us know if you have any questions or need assistance in identifying which records have been affected. As soon as it is fixed, we will let you know.

**Custom Search error on the New Online Reports Site**

When trying to generate a custom search in the new report site a message pops up "Locality Required". We have reported this and are working on getting this fixed. Use the old "OneSpot" link to do any searches until we can get this resolved.

**ONE SPOT Files and Holidays**

November 11<sup>th</sup>, 25<sup>th</sup> and 26<sup>th</sup> are State holidays. There will be no return (NSA) or payment files available or download on those days.

**Next Conference Call** - Next meeting will be Tuesday, December 14<sup>th</sup>, at 10:30 a.m.

**ONE SPOT Conference Call**  
**Tuesday, October 12<sup>th</sup>, 2021, 10:30 am**  
**Next Meeting: November 9<sup>th</sup>, 2021**  
**Summary of Topics Discussed**

**Transition of Some Reports to New Online Reports Site**

The ONE SPOT files will be transitioned to the new version of the online reports site on November 1, 2021. The current link for access to the ONE SPOT files will remain available through the online reports site for a one-month transitional period, ending November 31. This “new version” is the same location where the sales and use tax reports were moved in July 2020.

**Update to My Alabama Taxes (MAT)**

MAT updates were effective Monday, September 27. The updates include a modern streamlined appearance, easier navigation, screen adaptability, and a mobile friendly design. The demonstrations on the ADOR’s site for assisting taxpayers have been updated to reflect the new MAT appearance.

**Simplified Sellers Use Tax (SSUT) Distribution 2020 Census Updates**

It was asked when the Simplified Sellers Use Tax (SSUT) fund distribution proration amounts would be updated based on the 2020 Census. As soon as the actual 2020 Census data for Alabama (not the current “estimates” that are available) is released, we will work to get the information updated and tested. The data is expected sometime this month (Sept.), so the update may occur for the October distribution, but possibly as late as November distribution.

**Local Tax Section Changes**

Laura Reese has moved to the Department’s Mobile Taxpayer Service Center. Tina Emfinger will be managing the Local Tax Section. Contact information for Tina Emfinger: 334-242-1443, phone, and [tina.emfinger@revenue.alabama.gov](mailto:tina.emfinger@revenue.alabama.gov), email. ONE SPOT related questions can also continue to be sent to [onespot@revenue.alabama.gov](mailto:onespot@revenue.alabama.gov).

**ONE SPOT Files and Holidays**

Monday, October 11th, was a State and Federal holiday. There were no return (NSA) or payment files available for download on that Monday.

**Next Conference Call** - Next meeting will be Tuesday, November 9th, at 10:30 a.m.

**ONE SPOT Conference Call**  
**Tuesday, September 14<sup>th</sup>, 2021, 10:30 am**  
**Next Meeting: October 12<sup>th</sup>, 2021**  
**Summary of Topics Discussed**

**Transition of Some Reports to New Online Reports Site**

The ONE SPOT files will be transitioned to the new version of the online reports site on November 1, 2021. The current link for access to the ONE SPOT files will remain available through the online reports site for a one-month transitional period, ending November 31. This “new version” is the same location where the sales and use tax reports were moved in July 2020.

**Interest Rate – 4th Quarter 2021**

The Internal Revenue Service announced on August 25, 2021, that underpayment interest rates will remain the same for the calendar quarter beginning October 1, 2021: 3%  
<https://revenue.alabama.gov/assessments/quarterly-interest-rates/>

**Update to My Alabama Taxes (MAT)**

MAT is getting a brand-new look Monday, September 27, with a modern streamlined appearance, easier navigation, screen adaptability, and a mobile friendly design. MAT will be unavailable from 5:00 p.m. on Friday, September 24, through Sunday, September 26, while updates are applied to the system. A banner has been posted on the MAT home screen regarding this update, and a web notice was also sent to taxpayers informing them of the upcoming updates.

**Simplified Sellers Use Tax (SSUT) Distribution 2020 Census Updates**

It was asked when the Simplified Sellers Use Tax (SSUT) fund distribution proration amounts would be updated based on the 2020 Census. As soon as the actual 2020 Census data for Alabama (not the current “estimates” that are available) is released, we will work to get the information updated and tested. The data is expected sometime this month (Sept.), so the update may occur for the October distribution, but possibly as late as November distribution.

**ONE SPOT Files and Holidays**

Monday, October 11<sup>th</sup>, is a State and Federal holiday. There will be no return (NSA) or payment files available for download on that Monday.

**Next Conference Call** - Next meeting will be Tuesday, October 12<sup>th</sup>, at 10:30 a.m.

**ONE SPOT Conference Call**  
**Tuesday, August 10<sup>th</sup>, 2021, 10:30 am**  
**Next Meeting: September 14<sup>th</sup>, 2021**  
**Summary of Topics Discussed**

**Transition of Some Reports to New Online Reports Site**

We are in the testing phase of transitioning the ONE SPOT files to the new version of the online reports site. This is the same site where the sales and use tax reports were moved in July 2020. More information will be provided as we move through testing and closer to making the transition.

**Delayed NSA Return File**

On July 20<sup>th</sup>, two emails were sent out to the group regarding daily NSA return files being posted for download later than normal due to a transmission delay. Payments included in that file with a settlement date of 7/21/21 settled on 7/22/21. Payments included with a settlement date of 7/22/21 settled as scheduled.

**ONE SPOT Files and Holidays**

Monday, September 6<sup>th</sup>, is a State and Federal holiday. There will be no return (NSA) or payment files available for download on that Monday.

**Next Conference Call** - Next meeting will be Tuesday, August 10<sup>th</sup>, at 10:30 a.m.

**ONE SPOT Conference Call**  
**Tuesday, July 13<sup>th</sup>, 2021, 10:30 am**  
**Next Meeting: August 10<sup>th</sup>, 2021**  
**Summary of Topics Discussed**

**Sales Tax Holiday – Back to School**

The “Back to School” Sales Tax Holiday begins at 12:01 AM on Friday, July 16, and ends midnight on Sunday, July 18, 2021. Emails have been sent for those who have not provided us their participation status for this year. The deadline to notify ADOR of participation is June 16, 2021.

**Transition of Some Reports to New Online Reports Site**

We are in the testing phase of transitioning the ONE SPOT files to the new version of the online reports site. This is the same site where the sales and use tax reports were moved in July 2020. More information will be provided as we move through testing and closer to making the transition.

**Next Conference Call** - Next meeting will be Tuesday, August 10<sup>th</sup>, at 10:30 a.m.

**ONE SPOT Conference Call**  
**Tuesday, June 8<sup>th</sup>, 2021, 10:30 am**  
**Next Meeting: July 13<sup>th</sup>, 2021**  
**Summary of Topics Discussed**

**Interest Rate –3rd Quarter 2021**

The Internal Revenue Service announced on May 27, 2021, that underpayment interest rates will remain the same for the calendar quarter beginning July 1, 2021: 3%

<https://revenue.alabama.gov/assessments/quarterly-interest-rates/>

**Sales Tax Holiday – Back to School**

The “Back to School” Sales Tax Holiday begins at 12:01 AM on Friday, July 16, and ends midnight on Sunday, July 18, 2021. Emails have been sent for those who have not provided us their participation status for this year. The deadline to notify ADOR of participation is June 16, 2021.

**Transition of Some Reports to New Online Reports Site**

We are in the testing phase of transitioning the ONE SPOT files to the new version of the online reports site. This is the same site where the sales and use tax reports were moved in July 2020. More information will be provided as we move through testing and closer to making the transition.

**Removing “Zero” Returns from a ONE SPOT Filing**

We had a question come in from a locality regarding taxpayers removing zero returns for a locality from a local tax filing in MAT. A reminder has been sent to our phone group that a taxpayer choosing to remove a zero return from a ONE SPOT filing does not cease the requirement for a local return to be filed for those localities requiring monthly returns for the taxpayer. The taxpayer would still need to file via ONE SPOT, or directly with the locality by a locality approved method, if the locality requires a monthly filing.

**Next Conference Call** - Next meeting will be Tuesday, July 13<sup>th</sup>, at 10:30 a.m.

**ONE SPOT Conference Call**  
**Tuesday, May 11, 2021, 10:30 am**  
**Next Meeting: June 8<sup>th</sup>, 2021**  
**Summary of Topics Discussed**

**Sales Tax Holiday – Back to School**

The “Back to School” Sales Tax Holiday begins at 12:01 AM on Friday, July 16, and ends midnight on Sunday, July 18, 2021. Emails have been sent for those who have not provided us their participation status for this year. The deadline to notify ADOR of participation is June 16, 2021.

**Transition of Some Reports to New Online Reports Site**

We are in the testing phase of transitioning the ONE SPOT files to the new version of the online reports site. This is the same site where the sales and use tax reports were moved in July 2020. More information will be provided as we move through testing and closer to making the transition.

**ONE SPOT Files and Holidays**

Monday, May 31st, is a State and Federal holiday. There will be no return (NSA) or payment files available for download on that Monday.

Monday, June 7th, is a State holiday. There will be no return (NSA) file available for download on Tuesday, June 8th, because there will be no file export from ADOR on the evening of the 7th.

**Next Conference Call** - Next meeting will be Tuesday, June 8<sup>th</sup>, at 10:30 a.m.



**ONE SPOT Conference Call**  
**Tuesday, April 13th, 2021, 10:30 am**  
**Next Meeting: May 11<sup>th</sup>, 2021**  
**Summary of Topics Discussed**

**Interest Rate – 2nd Quarter 2021**

The Internal Revenue Service announced on March 3, 2021, that underpayment interest rates will remain the same for the calendar quarter beginning April 1, 2021: 3%

<https://revenue.alabama.gov/assessments/quarterly-interest-rates/>

**Sales Tax Holiday – Back to School**

The “Back to School” Sales Tax Holiday begins at 12:01 AM on Friday, July 16, and ends midnight on Sunday, July 18, 2021. Emails have been sent for those who have not provided us their participation status for this year. The deadline to notify ADOR of participation is June 16, 2021.

**Transition of Some Reports to New Online Reports Site**

We are in the testing phase of transitioning the ONE SPOT files to the new version of the online reports site. This is the same site where the sales and use tax reports were moved in July 2020. More information will be provided as we move through testing and closer to making the transition.

**ONE SPOT Files and Holidays**

Monday, April 26th, is a State holiday. All ONE SPOT files will be available for download on Monday; however, there will be no return (NSA) file available for download on Tuesday because there will be no file export from ADOR on the evening of the 26<sup>th</sup>.

**Next Conference Call** - Next meeting will be Tuesday, May 11<sup>th</sup>, at 10:30 a.m.

**ONE SPOT Conference Call**  
**Tuesday, March 9, 2021, 10:30 am**  
**Next Meeting: April 13, 2021**  
**Summary of Topics Discussed**

**Annual License Renewal**

The Department will work with taxpayers regarding the requirement to renew the State of Alabama Tax License annually. The following tax types require annual renewal: sales, rental, sellers use, lodgings, utility gross receipts, and simplified sellers use tax. Should you receive a call regarding the Annual License Renewal process, please refer those taxpayers to the Alabama Department of Revenue at 334-242-1490.

**Annual Program to Close Inactive Accounts**

The annual program to close accounts due to no activity for calendar year 2020 has been run. If a taxpayer only had one state account (for example sales tax), and there was no activity on that account, then that account and the corresponding local tax account were closed. If a taxpayer had more than one state account (for example sales tax and consumer use tax), and there was activity on one of the accounts, then the local account remained open. If you are contacted by a taxpayer who does have a need to reopen their account, they should contact ADOR at 334-242-1490.

**Interest Rate – 2nd Quarter 2021**

The Internal Revenue Service announced on March 3, 2021, that underpayment interest rates will remain the same for the calendar quarter beginning April 1, 2021: 3%

<https://revenue.alabama.gov/assessments/quarterly-interest-rates/>

**Delayed NSA Payments**

The Department was contacted by a third-party administrator about some payments missing from the ONE SPOT payment files. After researching the issue with the payment processor, it was determined that due to the banking setup for one locality not being set up timely on the processor's end, returns that included that locality had their payments delayed until the setup was completed. The processor has now put steps in place to keep this situation from happening in the future. The affected payments should be included in the March 9, 2021 payment file.

**Next Conference Call** - Next meeting will be Tuesday, April 13<sup>th</sup>, at 10:30 a.m.

**ONE SPOT Conference Call**  
**Tuesday, February 9, 2021, 10:30 am**  
**Next Meeting: March 9, 2021**  
**Summary of Topics Discussed**

**Severe Weather Preparedness Sales Tax Holiday**

The Severe Weather Preparedness Tax Holiday begins at 12:01 a.m. on Friday, February 26, 2021, and ends at twelve midnight on Sunday, February 28, 2021. Participating localities are listed at <https://revenue.alabama.gov/sales-use/sales-tax-holidays/alabama-severe-weatherpreparedness-sales-tax-holiday/>. Those localities choosing to participate in the holiday should submit a certified copy of their resolution or ordinance to the Alabama Department of Revenue before January 26, 2020. Please also notify ADOR if you will not be participating.

**Annual License Renewal**

The Department will work with taxpayers regarding the requirement to renew the State of Alabama Tax License annually. The following tax types require annual renewal: sales, rental, sellers use, lodgings, utility gross receipts, and simplified sellers use tax. Should you receive a call regarding the Annual License Renewal process, please refer those taxpayers to the Alabama Department of Revenue at 334-242-1490.

**Filing Frequency Changes**

Taxpayers can request to change their filing frequency for the year before February 20<sup>th</sup> of each year. Pursuant to Act 2019-253, taxpayers meeting the criteria below may elect to file returns for the year quarterly, bi-annually, or annually, rather than on a monthly filing frequency.

Quarterly filing status: tax liability of less than \$2,400.00 for the preceding calendar year.

Bi-annual filing status: tax liability of less than \$1,200 for the preceding calendar year, or if sales were made during no more than two thirty consecutive day periods during the preceding calendar year.

Annual filing status: tax liability for the entire preceding calendar year is less than \$600.00, or if sales were made during no more than one thirty consecutive day period during the preceding calendar year.

**Annual Program to Close Inactive Accounts**

The annual program to close accounts due to no activity for calendar year 2020 has been run. If a taxpayer only had one state account (for example sales tax), and there was no activity on that account, then that account and the corresponding local tax account were closed. If a taxpayer had more than one state account (for example sales tax and consumer use tax), and there was activity on one of the accounts, then the local account remained open. If you are contacted by a taxpayer who does have a need to reopen their account, they should contact ADOR at 334-242-1490.

## **ONE SPOT Files & Holidays**

Monday, February 15, 2021 is a State and Federal holiday. No files will be available for download on that day.

**Next Conference Call** - Next meeting will be Tuesday, March 9<sup>th</sup>, at 10:30 a.m.

**ONE SPOT Conference Call**  
**Tuesday, January 12, 2021, 10:30 am**  
**Next Meeting: February 9, 2021**  
**Summary of Topics Discussed**

**Severe Weather Preparedness Sales Tax Holiday**

The Severe Weather Preparedness Tax Holiday begins at 12:01 a.m. on Friday, February 26, 2021, and ends at twelve midnight on Sunday, February 28, 2021. Participating localities are listed at <https://revenue.alabama.gov/sales-use/sales-tax-holidays/alabama-severe-weatherpreparedness-sales-tax-holiday/>. Those localities choosing to participate in the holiday should submit a certified copy of their resolution or ordinance to the Alabama Department of Revenue before January 26, 2020. Please also notify ADOR if you will not be participating.

**Annual License Renewal**

The Department will work with taxpayers regarding the requirement to renew the State of Alabama Tax License annually. The following tax types require annual renewal: sales, rental, sellers use, lodgings, utility gross receipts, and simplified sellers use tax. Should you receive a call regarding the Annual License Renewal process, please refer those taxpayers to the Alabama Department of Revenue at 334-242-1490.

**Interest Rate – 1<sup>st</sup> Quarter 2021**

The Internal Revenue Service announced on December 16, 2020, that underpayment interest rates will remain the same for the calendar quarter beginning **January 1, 2021: 3%**  
<https://revenue.alabama.gov/assessments/quarterly-interest-rates/>

**Filing Frequency Changes**

Taxpayers can request to change their filing frequency for the year before February 20<sup>th</sup> of each year. Pursuant to Act 2019-253, taxpayers meeting the criteria below may elect to file returns for the year quarterly, bi-annually, or annually, rather than on a monthly filing frequency.

Quarterly filing status: tax liability of less than \$2,400.00 for the preceding calendar year.

Bi-annual filing status: tax liability of less than \$1,200 for the preceding calendar year, or if sales were made during no more than two thirty consecutive day periods during the preceding calendar year.

Annual filing status: tax liability for the entire preceding calendar year is less than \$600.00, or if sales were made during no more than one thirty consecutive day period during the preceding calendar year.

## **Taxpayer Assistance at ADOR Taxpayer Service Centers**

All service centers will be reminded of procedures for assisting taxpayers with filing in ONE SPOT. Also, please note that in order to minimize risks to taxpayers visiting Taxpayer Service Centers and the employees working there, all meetings in the service centers are by appointment only.

### **ONE SPOT Files & Holidays**

Monday, January 18, 2021 is a State and Federal holiday. No files will be available for download on that day.

**Next Conference Call** - Next meeting will be Tuesday, February 9<sup>th</sup>, at 10:30 a.m.