
February 11, 2022

NOTICE

Alabama Rental Tax Guidance for Rental Facilitators

Persons or entities that facilitate third-party rental transactions of Class II or Class IV property, as defined in Section 40-8-1, Code of Alabama 1975, are designated as rental facilitators. Rental facilitators are required to collect and remit rental tax for leases made to Alabama customers or comply with the notice and reporting requirements.

Rental facilitators must apply for a special rental tax account with the department to comply with remittance or reporting requirements (application included with this notice). If the rental facilitator chooses to comply with the notice and reporting requirements in lieu of collecting and remitting rental tax, an annual informational reporting requirement with the department along with an annual transaction summary notice provided to each third-party owner/lessor who engaged in transactions facilitated by the facilitator for the lease or rental of Class II or Class IV property are required. The annual informational report required to be filed with the department must be filed electronically by January 31 of the calendar year succeeding the year for which the report is provided. The annual informational report must be submitted through the department's online filing portal at <https://myalabamataxes.alabama.gov>. It is recommended that a statement be included on the lease contract, or in another form that is readily available to each third-party owner/lessor, indicating whether or not the facilitator is collecting Alabama rental tax for the transactions in which they facilitate.

Contact the Sales & Use Tax Division at 334-242-1490 or 1-866-576-6531 if you have questions or need assistance applying for the appropriate rental tax account.



ALABAMA DEPARTMENT OF REVENUE
SALES & USE TAX DIVISION

RNTF-Application
11-21

P.O. Box 327710 • Montgomery, AL 36132-7710 • (334) 242-1490
www.revenue.alabama.gov

Application to Register as Rental Tax Facilitator

Legal Name: _____ NAICS Code: _____

Trade Name, DBA Name(s): _____

Physical Address: _____

Mailing Address: _____

City: _____ State: _____ Zip: _____

Date of Incorporation: _____ State of Incorporation: _____ County of Incorporation: _____

Telephone Number: (____) _____ Federal ID Number: _____

Contact Person: _____ Contact's Telephone Number: (____) _____

Contact's Fax Number: (____) _____ Contact's E-Mail Address: _____

What is the website address of the business? _____

Is the business a Marketplace Rental Facilitator that allows others to rent products through its physical or electronic marketplace? Yes / No

Is the business a Marketplace Rental Facilitator electing not to collect and remit rental tax on behalf of their 3rd party lessors, but who will instead submit the required report? Yes / No

What will be the start date of the tax account? _____

What tangible personal property is rented/leased in Alabama?

What type of sales are made into Alabama?

Wholesale Sales Retail Sales Leasing or Rental Other: _____

Please give a detailed description of the business activities in Alabama: _____

Type of Organization (i.e. Corporation, LLC, Partnership, Proprietorship, etc.): _____

List the names and titles of all officers/members, as well as their SSN, home phone, and home address:

Please list all tax account numbers currently open with Alabama Department of Revenue:

By submitting this application, the above party agrees to abide by the laws and statutes of Alabama in the filing of returns/reports; all must be timely filed and paid electronically over the internet using the My Alabama Taxes (MAT) filing system.

Signature of Officer,
Proprietor, Partner, etc.: _____ Date: _____

If you have any questions concerning this application, please call (334) 242-1490 or 1-866-576-6531.

Upon completion of this application, please fax to (334) 353-7666 or mail to:

**Alabama Department of Revenue
Sales & Use Tax Division
P.O. Box 327710
Montgomery, AL 36132-7710**