

**ONE SPOT Conference Call**  
**Tuesday, December 13, 2022, 10:30 am**  
**Next Meeting: January 10, 2023, 10:30 am**  
**Summary of Topics Discussed**

**Severe Weather Preparedness Holiday**

The Severe Weather Preparedness Holiday is coming up. The Severe Weather Preparedness Holiday begins at 12:01 a.m. on Friday, February 24, 2023, and ends at midnight on Sunday, February 26, 2023.

**Interest Rates**

The IRS announced the interest rate for underpayment of taxes for the 1<sup>st</sup> quarter of 2023 effective January 1, 2023: 7%

**Holidays and Files**

Monday, December 26, 2022 and Monday January 2, 2023, are State and Federal holidays. Therefore, December 26, 2022 and January 2, 2023, will not show in the online reports for downloads. All files will be available for download on December 27, 2022 and January 3, 2023, as normal.

**Stored Return Reminder**

Some NSAs had previously mentioned that taxpayers said they had filed through ONE SPOT on the MAT system and then found out they had never submitted the return, either by accident or on purpose. Taxpayers will now receive a reminder 2 business days before the due date of the return that they have a stored return on their account. The reminder will go to **ALL** logins that have the account included in their MAT access. The reminder that is initially sent when the return is stored only goes to the login that actively stored the return. This reminder is for both state & local taxes.

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**ONE SPOT Conference Call**  
**Tuesday, November 8, 2022, 10:30 am**  
**Next Meeting: December 13, 2022, 10:30 am**  
**Summary of Topics Discussed**

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The Severe Weather Preparedness Holiday is coming up. The Severe Weather Preparedness Holiday begins at 12:01 a.m. on Friday, February 24, 2023, and ends at midnight on Sunday, February 26, 2023. Localities can begin sending in passed ordinances/resolutions regarding participation in this sales tax holiday. Periodically, the website will be updated to reflect participation status. As it gets closer to the 2023 Severe Weather Preparedness Holiday, letters and email reminders will be sent out to localities that have not responded with a participation status.

**Self-Administered Contact Information Update**

Please be on the lookout for an email requesting verification of the contact information that is listed online at : <https://www.revenue.alabama.gov/sales-use/contact-information-for-self-administered-localities/>. This is the information that is used by taxpayers to contact your locality regarding any issues and questions they may have concerning returns and payments. If the information needs to be updated, please notify the Department at [localtaxunit@revenue.alabama.gov](mailto:localtaxunit@revenue.alabama.gov).

**Contact Phone Numbers for Departmental Contact**

Please direct your taxpayers to call the Sales & Use Tax Division at 334-242-1490 for assistance and their calls will be routed to the proper person for assistance. As an alternative, they can call their local Taxpayer Service Center. Taxpayer Service Centers can be found online at: <https://www.revenue.alabama.gov/service-centers/>.

**Locality Question Asked**

A locality asked about the proper registration procedures for legal registration of an entity with an FEIN. The locality was informed that the requested information and/or contact person would be emailed to them.

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**ONE SPOT Conference Call**  
**Tuesday, October 11, 2022, 10:30 am**  
**Next Meeting: November 8, 2022, 10:30 am**  
**Summary of Topics Discussed**

**Severe Weather Preparedness Holiday**

The Severe Weather Preparedness Holiday is coming up. The Severe Weather Preparedness Holiday begins at 12:01 a.m. on Friday, February 24, 2023, and ends at midnight on Sunday, February 26, 2023. Localities can begin sending in passed ordinances/resolutions regarding participation in this sales tax holiday. Periodically, the website will be updated to reflect participation status. As it gets closer to the 2023 Severe Weather Preparedness Holiday, letters and email reminders will be sent out to localities that have not responded with a participation status.

**Link to ONE SPOT Reports & Information**

A locality inquired where to find the ONE SPOT information on the new ALDOR website. Steps to get to that and other information related to local governments is as follows:

- On: [revenue.alabama.gov](http://revenue.alabama.gov)
- Click “Services”
- Click “Sales and Use”
- Scroll toward the bottom (right above the “Sales and Use News”) and click the “Local Governments” box to open the accordion of links for local governments.

**Next Conference Call** - Next meeting will be Tuesday, November 8, 2022, at 10:30 a.m.

**ONE SPOT Conference Call**  
**Tuesday, September 13, 2022, 10:30 am**  
**Next Meeting: October 11, 2022, 10:30 am**  
**Summary of Topics Discussed**

**Severe Weather Preparedness Holiday**

The Severe Weather Preparedness Holiday is coming up. The Severe Weather Preparedness Holiday begins at 12:01 a.m. on Friday, February 24, 2023, and ends at midnight on Sunday, February 26, 2023. Localities can begin sending in passed ordinances/resolutions regarding participation in this sales tax holiday. Periodically, the website will be updated to reflect participation status. As it gets closer to the 2023 Severe Weather Preparedness Holiday, letters and email reminders will be sent out to localities that have not responded with a participation status.

**IRS Interest Rate Increases for the Fourth Quarter of 2022**

Beginning October 1<sup>st</sup>, the interest rate for overpayments and underpayments will be increasing from 5% to 6%.

**Next Conference Call** - Next meeting will be Tuesday, October 11, 2022, at 10:30 a.m.

**ONE SPOT Conference Call**  
**Tuesday, August 9, 2022, 10:30 am**  
**Next Meeting: September 12, 2022, 10:30 am**  
**Summary of Topics Discussed**

**New Website**

The Alabama Department of Revenue's new website was launched on Monday, June 13, 2022. The new website is currently a work in progress to make sure all links, search tools, etc. are working properly. Please be patient as we work through this and notify us of missing information, errors, etc. so that we can be of assistance. No changes were made to the MAT and online reports websites.

**Severe Weather Preparedness Holiday**

The 2022 Back-To-School Sales Tax Holiday ended Sunday at midnight on July 17, 2022. The Severe Weather Preparedness Holiday is coming up. The Severe Weather Preparedness Holiday begins at 12:01 a.m. on Friday, February 24, 2023, and ends at midnight on Sunday, February 26, 2023. Localities can begin sending in passed ordinances/resolutions regarding participation in this sales tax holiday. Periodically, the website will be updated to reflect participation status. As it gets closer to the 2023 Severe Weather Preparedness Holiday, letters and email reminders will be sent out to localities that have not responded with a participation status.

**Mystery Deposits with a Description of EOM**

A few localities have contacted the Department about unknown deposits that came from the State of Alabama with a description of EOM. These deposits are American Rescue Plan deposits. Localities can contact the Comptrollers office if they have questions or need to know how to change banking information for these deposits

**Any general, non-specific questions?**

**Next Conference Call** - Next meeting will be Tuesday, September 12, 2022, at 10:30 a.m.

**ONE SPOT Conference Call**  
**Tuesday, July 12, 2022, 10:30 am**  
**Next Meeting: August 9<sup>th</sup>, 2022, 10:30 am**  
**Summary of Topics Discussed**

### **ONE SPOT Reports**

A request for an additional search feature in the online reports site was requested during April's conference call. The requested search feature is to search by FEIN on the ONE SPOT custom search page. This has been completed and is now available on the online reports site. If there are any issues with this feature, please notify me at [p.spears@revenue.alabama.gov](mailto:p.spears@revenue.alabama.gov).

### **BTS Sales Tax Holiday**

The Back-To-School Sales Tax Holiday begins this Friday, 7/15/2022 at 12:01 a.m. on and ends at twelve midnight this Sunday on July 17, 2022. A list of participating counties and municipalities is listed on the website. There was an issue with the 2022 limitations page showing correctly when the link was clicked. This has now been corrected. We are working on getting a finalized version of participating counties and municipalities on the website. If you have any issues with the list of participants or link, please notify me at [p.spears@revenue.alabama.gov](mailto:p.spears@revenue.alabama.gov) as soon as possible.

### **New Website**

The Alabama Department of Revenue's new website was launched on Monday, June 13, 2022. The new website is currently a work in progress to make sure all links, search tools, etc. are working properly. Please be patient as we work through this and notify us of missing information, errors, etc. so that we can be of assistance. No changes were made to the MAT and online reports websites.

### **ONE SPOT Files and Rejected Payments**

There was an issue with no rejected ONE SPOT payments being reported to localities for the month of June. This was reported to our payment processor and the files were corrected and made available with the July 8<sup>th</sup> debit file. Localities should contact the Department if files are still missing or if there are any issues with this.

### **Any general, non-specific questions?**

**Next Conference Call** - Next meeting will be Tuesday, August 12, 2022 at 10:30 a.m.

**ONE SPOT Conference Call**  
**Tuesday, June 14, 2022, 10:30 am**  
**Next Meeting: July 12<sup>th</sup>, 2022, 10:30 am**  
**Summary of Topics Discussed**

**ONE SPOT Reports**

A request for an additional search feature in the online reports site was requested during April's conference call. The requested search feature is to search by FEIN on the ONE SPOT custom search page. We are still in the process of having this feature added to the online reports site.

**BTS Sales Tax Holiday**

The Back-To-School Sales Tax Holiday begins at 12:01 a.m. on July 15, 2022, and ends at twelve midnight on July 17, 2022. Reminder, if participating to let Department know by June 15, 2022. A list of participating counties and municipalities is listed on the website. Notification of participation in the sales tax holiday may not be included in the published list if notification is received after June 15, 2022. Participation notifications can be emailed to [pspears@revenue.alabama.gov](mailto:pspears@revenue.alabama.gov) or faxed to 334-242-8916.

**3<sup>rd</sup> Quarter Interest Rates**

An email was sent out to the ONE SPOT call group on Monday, May 23, 2022 regarding the interest rate increasing from 4% to 5% for the 3<sup>rd</sup> quarter 2022.

**New Website**

The Alabama Department of Revenue has a new website that was launched on Monday, June 13, 2022. The previous website was focused on ALDOR's divisions. The new website is taxpayer oriented. The new website has an interactive chatbot named DORa. Also, the new website has accessibility features for visually impaired and limited English proficient persons.

The link to access the Online Reports was previously not showing on the new website and a link to access the reports was emailed to the ONE SPOT call group prior to today's conference call. The link is now available on the website through the "Local Governments" link on the Sales & Use Tax homepage. We know that there are still things that need to be updated/corrected on the new website and the developers are working getting those corrected. In the meantime, if there is something that you can't find on the website, please reach out to us for help.

**ONE SPOT Files and Holidays**

Monday, June 6, 2022 was a State holiday. There is no return (NSA) file available for download on Tuesday, June 7, 2022, because there was no file export from ADOR on the evening of June 6, 2022.

Monday, June 20, 2022 has been declared a State Holiday. It is also a Federal holiday. Therefore, there will be no return (NSA) or payment files available for download on that day. As a result, the due date for the May 2022 return is June 21, 2022 and the online filing system (MAT) has been programmed to reflect the new due date.

Monday, July 4, 2022 is a State and Federal Holiday. There will be no return (NSA) or payment files available for download on that day.

**Next Conference Call** - Next meeting will be Tuesday, July 12, 2022 at 10:30 a.m.

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

**ONE SPOT Reports**

A request for an additional search feature in the online reports site was requested during last month's conference call. The requested search feature is to search by FEIN on the ONE SPOT custom search page. We are in the process of having this feature added to the online reports site.

**BTS Sales Tax Holiday**

The Back-To-School Sales Tax Holiday begins at 12:01 a.m. on July 15, 2022, and ends at twelve midnight on July 17, 2022. Reminder, if participating, let Department know by June 15, 2022. A list of participating counties and municipalities is listed on the website. Notification of participation in the sales tax holiday may not be included in the published list if notification is received after June 15, 2022. Participation notifications can be emailed to [pspears@revenue.alabama.gov](mailto:pspears@revenue.alabama.gov) or faxed to 334-242-8916.

**Issues with Out of Balance Deposits after 4/25/2022 State Holiday**

April 25, 2022, was a state holiday, but not a federal holiday. There were some issues with deposits not matching the daily files since the banks were open and deposits were received, but no daily files were provided by the Department. This issue should now be resolved. You can contact me at [pspears@revenue.alabama.gov](mailto:pspears@revenue.alabama.gov) or through the ONE SPOT email at [ONESPOT@revenue.alabama.gov](mailto:ONESPOT@revenue.alabama.gov) if you are still having issues with this. In the future daily files will be provided on state, but non-federal holidays.

**Total Amount Paid Showing Incorrectly on MAT**

Taxpayers are having issues with the total amount paid on the March 2022 return populating as the total amount paid for the April 2022 return on the ONE SPOT filing system. Department developers are working to correct this issue. In the meantime, taxpayers should delete and saved drafts of the April 2022 return and try to resubmit it. If that does not work, please allow a few days to try to file the April 2022 return again.

**Next Conference Call** - Next meeting will be Tuesday, June 14th, at 10:30 a.m.



**ONE SPOT Conference Call**  
**Tuesday, April 12<sup>th</sup>, 2022, 10:30 am**  
**Next Meeting: May 10<sup>th</sup>, 2022**  
**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.

**Closure of Zero Tax Due Accounts**

During this month's ONESPOT conference call, a question was raised about state accounts that were automatically closed due to zero tax filings during the prior calendar year. The locality that raised the question asked where reports should be made for taxpayer's who are still operating and should be reporting tax, but reported zero tax due and had their account automatically closed. This information can be reported to the Sales & Use Tax manager at the local Taxpayer Service Center: <https://revenue.alabama.gov/taxpayer-service-centers/>.

**New Local Tax Manager**

Introduced Pamela Spears as the new Local Tax Manager.

**ONE SPOT Reports**

A request for an additional search feature in the online reports site was requested and we asked that they submit their request through the [onespot@revenue.alabama.gov](mailto:onespot@revenue.alabama.gov) email so that we can review and move that request up the line for possible implementation.

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

**ONE SPOT Conference Call**  
**Tuesday, March 8<sup>th</sup>, 2022, 10:30 am**  
**Next Meeting: April 12<sup>th</sup>, 2022**  
**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.

**ONE 2<sup>nd</sup> Qtr Interest Rates**

An email was sent out to the ONE SPOT call group on February 24, 2022, regarding the interest rate increasing from 3% to 4% for the 2<sup>nd</sup> Qtr 2022.

**Closure of Zero Tax Due Accounts**

During this month's ONESPOT conference call, a question was raised about state accounts that were automatically closed due to zero tax filings during the prior calendar year. The locality that raised the question asked where reports should be made for taxpayer's who are still operating and should be reporting tax, but reported zero tax due and had their account automatically closed. This information can be reported to the Sales & Use Tax manager at the local Taxpayer Service Center: <https://revenue.alabama.gov/taxpayer-service-centers/>.

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

**ONE SPOT Conference Call**  
**Tuesday, February 8<sup>th</sup>, 2022, 10:30 am**  
**Next Meeting: March 8<sup>th</sup>, 2022**  
**Summary of Topics Discussed**

**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/>.

**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 20th 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. Should you receive a call regarding filing frequency changes for state accounts, please refer those taxpayers to the Alabama Department of Revenue at 334-242-1490. When taxpayers change their filing status with the state, they are directed to contact any non-state administered localities about the changes so that their local tax filing requirements may coincide with the state accounts.

**ONE SPOT Files and Holidays**

Monday, February 21<sup>st</sup> is a State and Federal holiday. There will be no return (NSA) or payment files available for download on that day.

**Next Conference Call** - Next meeting will be Tuesday, March 8th, at 10:30 a.m.

**ONE SPOT Conference Call**  
**Tuesday, January 11<sup>th</sup>, 2022, 10:30 am**  
**Next Meeting: February 8<sup>th</sup>, 2022**  
**Summary of Topics Discussed**

**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.

**MAT Website Availability Issue Beginning December 20, 2021**

Beginning on Monday, December 20, 2021, the My Alabama Taxes website (MAT) experienced sporadic outages in availability that may have caused some taxpayers to be delayed in filing or may have delayed their returns in processing through ONE SPOT. The Department would like to encourage your locality/administrator to consider this information in responding to any penalty waiver request that a taxpayer may submit due to late payments or late filings that occurred due to the MAT availability issue.

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**ONE SPOT Files and Holidays**

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**Next Conference Call** - Next meeting will be Tuesday, February 8th, at 10:30 a.m.