My Alabama Taxes (MAT) – Rental Facilitator Data Reporting Instructions

Persons or entities that facilitate third party rental transactions of Class II or Class IV property as defined under Section 40-8-1, are designated as rental facilitators and may choose to remit the rental tax due on those leases or they must file an annual report of the leases they facilitated. Following is the file layout instructions for the comma delimited text file report to upload to the system by those who have chosen to report instead of remit.

The report file can be created using a spreadsheet program (i.e., Excel) and saved as a comma delimited text file with the .csv file extension. **Note: If a header row is used during the creation of the file it should be removed prior to uploading since the system will begin importing with the first row of the file. Since commas are used to separate the fields, commas cannot be used within the data unless the data with a comma is enclosed in quotation marks (Ex: "1,000.00" or "123 S Main St, Town, ST, 33333").**

Rental Facilitator Report Layout

Field (Column)	Field Name	Length	Data Type	Max Decimals	Format
1 (A)	Name	50	Text		
2 (B)	Driver's License Number	10	Text		State-#
3 (C)	SSN	11	Text		999-99-9999
4 (D)	FEIN	10	Text		99-9999999
5 (E)	Billing/Mailing Address	100	Text		
6 (F)	Type Property	28	Text		
7 (G)	Year	4	Number	0	9999
8 (H)	Make	15	Text		
9 (I)	Model	30	Text		
10 (J)	Vehicle Identification Number	17	Text		
11 (K)	Filler	20	Text		
12 (L)	Total Amount of Transaction	15	Currency	2	#.##

THE RENTAL FACILITATOR REPORT FILE SHOULD CONTAIN THE FOLLOWING FIELDS OF DATA FOR EACH RECORD IN YOUR FILE:

1 (A) Name: The name of the owner of the property being rented. The maximum size for this field is 50 characters. This field requires data to be entered.

2 (B) Driver's License Number: If the property owner is an individual or sole proprietor, enter their Driver License Number. The maximum size for this field is 10 characters and should be formatted as: **TT-9999999** (TT = State abbreviation). If the property owner is a business, enter NA. This field requires data to be entered.

3 (C) SSN: The Social Security Number of the property owner if the owner is an individual or sole proprietor. The maximum size for this field is 11 characters and should be formatted as: **999-99-9999**. This field requires data to be entered if the owner of the property is an individual or sole proprietor.

4 (D) FEIN: The Federal Employer's Identification Number assigned to the property owner. The maximum size for this field is 10 characters and should be formatted as: **99-9999999**. This field may be blank if no FEIN is assigned.

5 (E) Billing/Mailing Address: The billing/mailing address of the property owner. The maximum size of this field is 100 characters and should include: Address, City, State, and Zip Code. This field requires data to be entered. **NOTE:** Data with a comma must be enclosed in quotation marks in this comma delimited file.

DESCRIPTION OF PROPERTY BEING RENTED:

6 (F) Property Type: The maximum size for this field is 28 characters and is required to be entered in the field as **one of the following statements:**

> **CFOURAUTO** *(for Class IV – Automotive)*
> **CTWOAUTO** *(for Class II – Automotive)*

"Automotive" property requires data to be entered in the following fields:

> **7 (G) Year:** The year the product was manufactured. The maximum size for this field is 4 characters and should be formatted as: **9999**.
>
> **8 (H) Make:** The brand of the product. The maximum size for this field is 30 characters.
>
> **9 (I) Model:** The name of the product. The maximum size for this field is 30 characters.
>
> **10 (J) VIN:** The Vehicle Identification Number. The maximum size for this field is 17 characters.

11 (K) Filler Field: The maximum size for this field is 20 characters; may be left as blank spaces.

12 (L) Total Amount of Transaction: The annual (Jan-Dec) gross rental receipts of the listed property. The maximum size for this field is 13 characters. All values must be positive (no negative amounts). Include the decimal point when entering dollars and cents (for example: **25100.50**). Do not enter alpha characters, commas, or symbols of any kind. **NOTE:** Data with a comma must be enclosed in quotation marks in this comma delimited file.