

Business Essentials for State Taxpayers (B.E.S.T.)

Presented to the Entrepreneurship Council
Dothan Area Chamber of Commerce

Alabama Department of Revenue

Thursday – January 29, 2026

Topics of Interest

Understanding that the state's tax structure and filing requirements can appear complicated and confusing to business owners, we are here today to offer you a brief overview of several business tax topics. These are:

- Business Types and Entities
- Sales, Use, Lodgings, and Rental Taxes
- Recordkeeping
- Resources for Starting a New Business



Today's Presenters:

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Disclaimer

The information in this presentation is intended to be an overview. It is not a comprehensive explanation of all aspects of the subject matter, does not represent legal advice, and is not legally binding on ALDOR. Information regarding taxes and tax administration changes frequently and should always be confirmed through a tax professional.

Please refer to revenue.alabama.gov for additional information.





Common Types of Businesses and Business Entities

Common Types of Businesses

- **Retail** – Sales to end users: sales tax license is required and must be renewed annually. (*There is no charge for this license.*)
Examples: clothing stores, restaurants, grocery stores, car lots, antique malls, parts stores
- **Wholesale** – Sales to dealers that resell items: sales tax certificate of exemption is required. (*Contact the Sales Tax Division at your local taxpayer service center.*)
Examples: car auctions, restaurant food suppliers, consignment businesses
- **Manufacturing** – Uses materials to make a product
Examples: making furniture, jewelry, or clothing; tool and die shops



Common Types of Businesses

- **Service** – No transfer of ownership
Examples: janitorial, lawncare, daycare, building contractors, barber
- **Repair** – Only sells parts when installing to repair
Examples: garage, body shop, appliance repair
- **Nonprofit** – Usually subject to sales tax (*Contact the Sales Tax Division at your local taxpayer service center.*)



Common Business Entity Types

- **Sole Proprietor** – Individually owned and not a separate legal entity
- **Partnership** – Two or more owners/partners
- **S Corporation** – Pass-through taxation, must register with the Alabama Secretary of State
- **C Corporation** – Taxed at corporate and shareholder level, must register with Alabama Secretary of State
- **Limited Liability Entities** – (includes LLC, LLP, etc.) Must register with Alabama Secretary of State

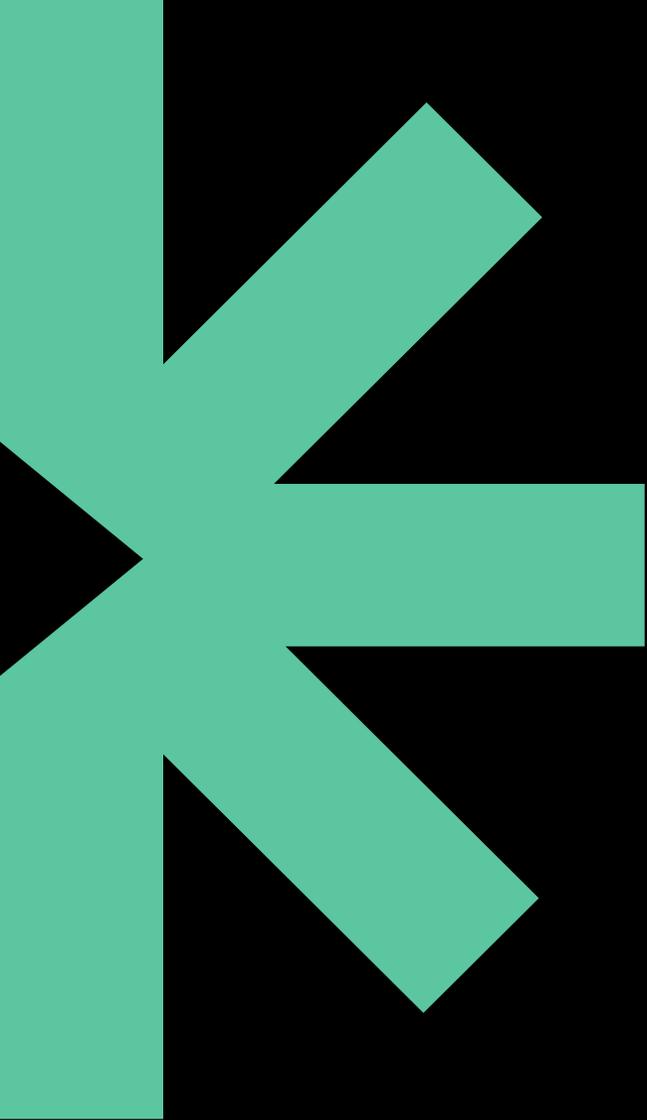


Which Entity Type Is Best?

ALDOR does not recommend one type of business entity over another.

The advantages and disadvantages of one type of entity over the other depends on individual factors and should be discussed with someone knowledgeable of the applicable laws and your individual business situation, such as a tax attorney or CPA.





Things to Consider When Starting a New Business

Location

- **City Limits**

- Need to purchase a city license and meet building codes
- Need to collect city tax if taxable transactions are made

- **Police Jurisdiction** (*sometimes called PJ*)

- May need to purchase a city license and permits
- May need to collect city's police jurisdiction tax if taxable transactions are made



Location

- **Outside city limits and police jurisdiction**
 - No city licenses or permits
 - No city taxes collected
 - No city services
- **Zoning requirements**
 - Bars and restaurants can only operate in certain areas
 - Alcohol sales may not be allowed within 300 feet from main entrance of any church building, schools, etc.
 - Restrictions on signs
 - Restrictions on operating hours



Licenses and Permits

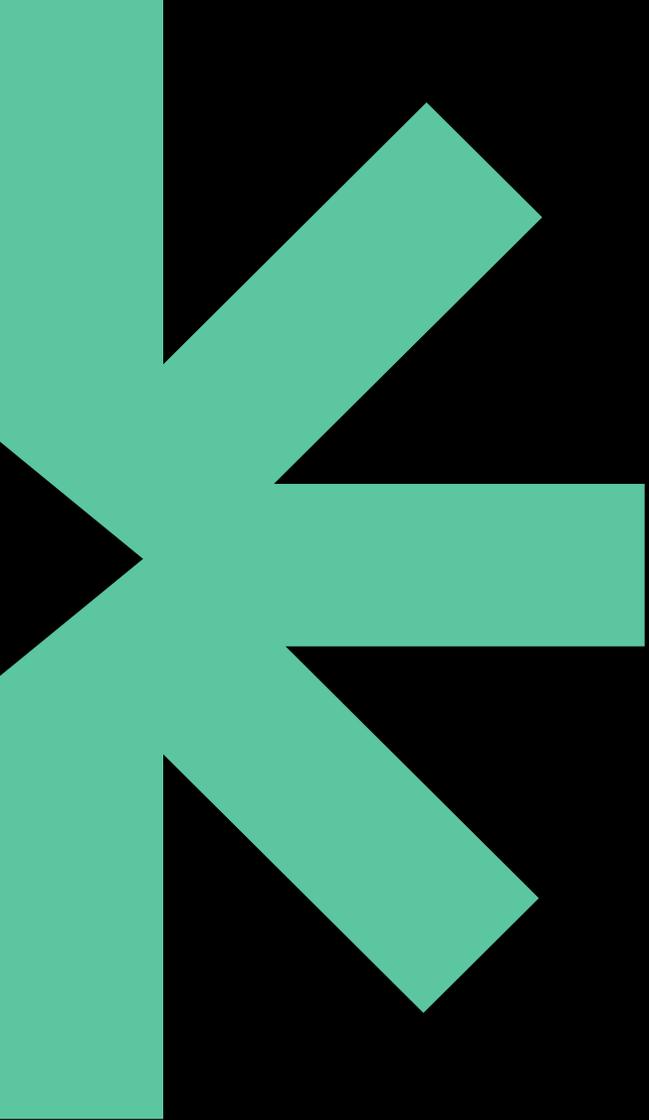
- **State Privilege License** – Purchased at county courthouse
- **County License** – Usually purchased with state license at courthouse
- **City License** – In city limits and some police jurisdictions



Licenses and Permits

- **Regulatory License** – Cosmetology, Auctioneers, Chiropractors, etc.
- **Food Service Permits** - check with the local county health department
<https://www.alabamapublichealth.gov/about/locations.html>
- **Alcohol and Tobacco Licenses** - Alabama ABC Board
<https://alabcboard.gov/licensing-compliance>





Sales, Use, Lodgings, and Rental Taxes

Purpose of This Section

To inform Alabama taxpayers of the requirements and guidelines for charging, collecting, and remitting the following taxes:

- Sales Tax (SLS)
- Sellers Use Tax (SLU)
- Simplified Sellers Use Tax (SSU)
- Consumers Use Tax (CNU)
- Lodgings Tax (LOG)
- Rental/Leasing Tax (RNT)



Taxes Administered by the Sales and Use Tax Division

- Sales Tax
- Use Tax (Sellers Use and Consumers Use)
- Lodgings Tax
- Rental/Leasing Tax
- Miscellaneous Taxes
 - Utility
 - Prepaid Wireless Charge
 - Mobile Service
 - Contractors Gross Receipts
 - Dry-Cleaning Fee



Who Must Register for a Tax Account Number?

- **All Retail Businesses** – Businesses which sell tangible personal property to the end user must register for an Alabama Sales Tax Account Number.
- **Places of Amusement** – Business which charge for entertainment or amusement must register for an Alabama Sales Tax Account Number.
- **Lodgings Businesses** – Businesses which provide short term lodgings must register for an Alabama Lodgings Tax Account Number.
- **Rental Businesses** – Businesses which lease tangible personal property must register for an Alabama Rental Tax Account Number.
- **All Other Businesses Not Listed** – Contact your local ALDOR taxpayer service center to determine what (if any) state taxes apply.



Registering for a New Tax Account Number

How to apply for a new state account number with ALDOR:

- Online My Alabama Taxes registration – <https://myalabamataxes.alabama.gov>



Registering for a New Tax Account Number

How to apply for a new account number with the city and/or county:

- State-Administered Localities – registration is included with state registration
- Self-Administered or Privately-Administered Localities – will need to contact the locality directly

List of Non-State Administered localities can be found at:

<http://revenue.alabama.gov/sales-use/tax-rates> and clicking on “*City and County Taxes Not Administered by the Alabama Department of Revenue*” under Tax Rate Reports



What If No Retail Sales Are Being Made?

- The following may require an Alabama Sales Tax Certificate of Exemption (Form ST:EX-A1):
 - **All Wholesalers** – Businesses which sell exclusively to retailers, manufacturers, or other wholesalers (may require certificate of exemption).
 - **Manufacturers** - Businesses making purchases of raw materials to be included in the final product.

Please contact the taxpayer service center in your area if you have questions.





Sales Tax

What Is Sales Tax?

- Sales tax is a privilege tax imposed on the retail sale of tangible personal property sold in Alabama by businesses located in Alabama.
- The tax is collected by the seller from their customers and remitted directly to the state, city, and/or county.
- All sales of tangible personal property are retail sales except those defined as wholesale sales.



State Tax Rates

• General Rate	4.00%
• Consumable Vapor Products	4.00%
• Reduced Rates:	
➤ Automotive	2.00%
➤ Farm	1.50%
➤ Machine	1.50%
➤ Vending	3.00%
➤ Grocery	2.00%

Please check your local (city and county) tax rates at <http://revenue.alabama.gov/sales-use/tax-rates/>



General Terms and Definitions

- **Retail Sales** – Sale of tangible personal property to the consumer or end user. (Excludes certain labor, services, and real estate.)
- **Consumable Vapor Products** – Total gross sales of consumable vapor products that **contain nicotine** should be included under Vapor Products (electronic cigarettes) – 4%. Sales of vapor products that do not contain nicotine should be included under General Sales Tax – 4%.
- **Wholesale Sales/Sales for Resale** – Sale of tangible personal property to licensed merchants, dealers, or other wholesalers for “resale.” (The seller must maintain a copy of the sales tax license or exemption certificate for these customers.)



General Terms and Definitions

- **Withdrawals** – Any items purchased tax-exempt and withdrawn for use instead of being sold are subject to **sales** tax at cost.
- **Over Collections** – Tax collected over and above actual rate. Any over collections must be paid to the state. Same holds true for local sales tax.
- **Exemptions/Exempt Sales** – Non-taxable transactions, vary to types of business, consumer, and items sold.



What Are Sales Tax Exempt Sales?

Commonly-Seen Exemptions:

- **Sales of Exempt Items** – Items specifically exempted by law (Rx drugs, gasoline, motor oil).
- **Sales to Exempt Customers** – Customers specifically exempted by law or have a Certificate of Exemption, direct pay permit, government agencies in Alabama, federal government.

Please note that statutorily exempt entities must now obtain an annual exemption certificate.



What Are Sales Tax Exempt Sales?

- **Sales Paid For with Food Stamps** – Applies only to approved food items purchased with food stamps. All other items taxable.
- **Out-of-State Sales** – Generally shipped by common carrier, such as USPS, UPS, or any other carrier that ships for the public.
- **Wholesale Sales/Sales for Resale** – Sales to licensed dealers. Obtain copy of sales tax license or Certificate of Exemption.
- **Certain Labor** – Not all labor is exempt from tax.

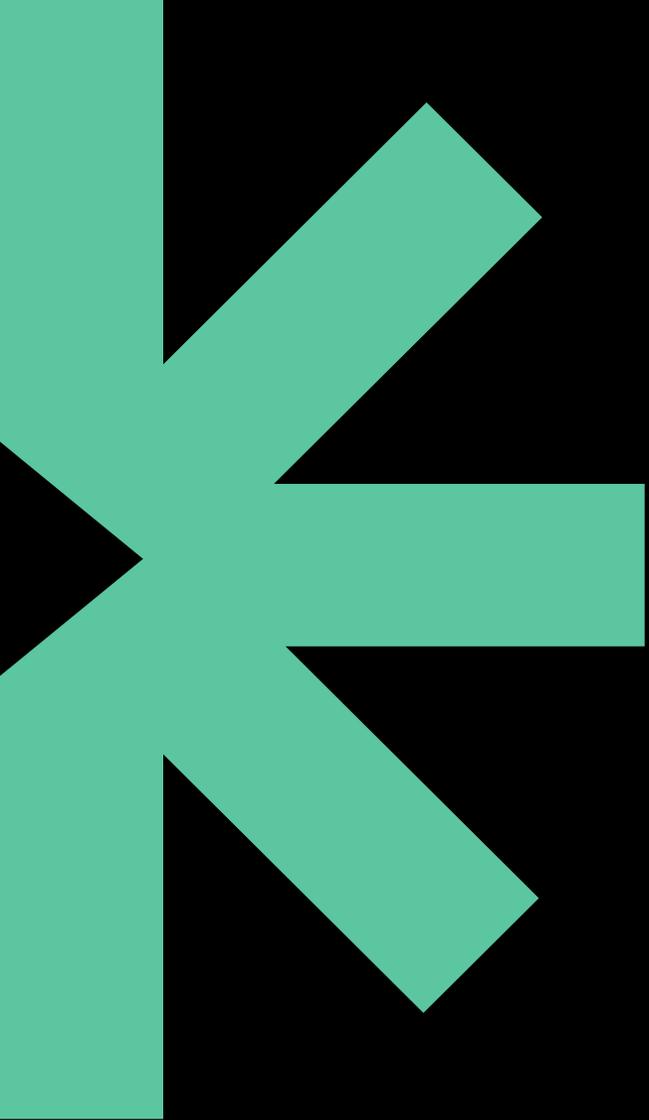


What Labor Is Taxable?

Types of Labor and Taxability of Each

- **Repair Labor** – Not taxable provided it is shown as a separate line item on the invoice.
- **Installation Labor** – Condition of sale to install an item. Not taxable provided the labor is broken out or shown as a separate item. If labor is included in the total sum, then the total amount is taxable.
- **Fabrication Labor** – On custom or made-to-order items, labor cannot be deducted. It is part of the cost to manufacture the item.





Sellers, Simplified Sellers, and Consumers Use Tax

What Is Sellers Use Tax?

A tax that is imposed on the retail sale of tangible personal property sold in Alabama by businesses located outside of Alabama which have no inventory located in Alabama, but are making retail sales in Alabama via sales offices, agents, or by any significant recurring contact or “nexus” with Alabama.

Nexus in Alabama is having a physical presence in the state. This can be in the form of making deliveries, having sales representatives or service and repair personnel, or some other physical presence.



What Is Simplified Sellers Use Tax?

- §40-23-191, Code of Alabama 1975, entitled the “Simplified Sellers Use Tax Remittance Act” allows “eligible sellers” to participate in a program to collect, report, and remit a flat 8% Simplified Sellers Use Tax (SSUT) on sales made into Alabama.
- An “eligible seller” is one who sells tangible personal property or service into Alabama from an inventory or location outside the state **and** who has NO physical presence **and** is not otherwise required by law to collect tax on sales made into the state.
- The collection and remittance of the SSUT relieves the eligible seller and the purchaser from any additional state and local sales or use taxes on the transaction.



Where Will I See Simplified Sellers Use Tax?

- Online purchases from remote eligible sellers.
- As a consumer, you should see the following statement on purchase invoices/receipts that are made by eligible sellers:

“Seller has collected the simplified sellers use tax on this transaction(s) and the tax will be remitted on the customer’s behalf to the Alabama Department of Revenue. Seller’s program account number is SSU-RXXXXXXXXXX.”

- As a consumer you should not see SSUT charges on invoices/receipts from instate vendors or brick-and-mortar vendors. Sales tax would be due on these type of transactions.

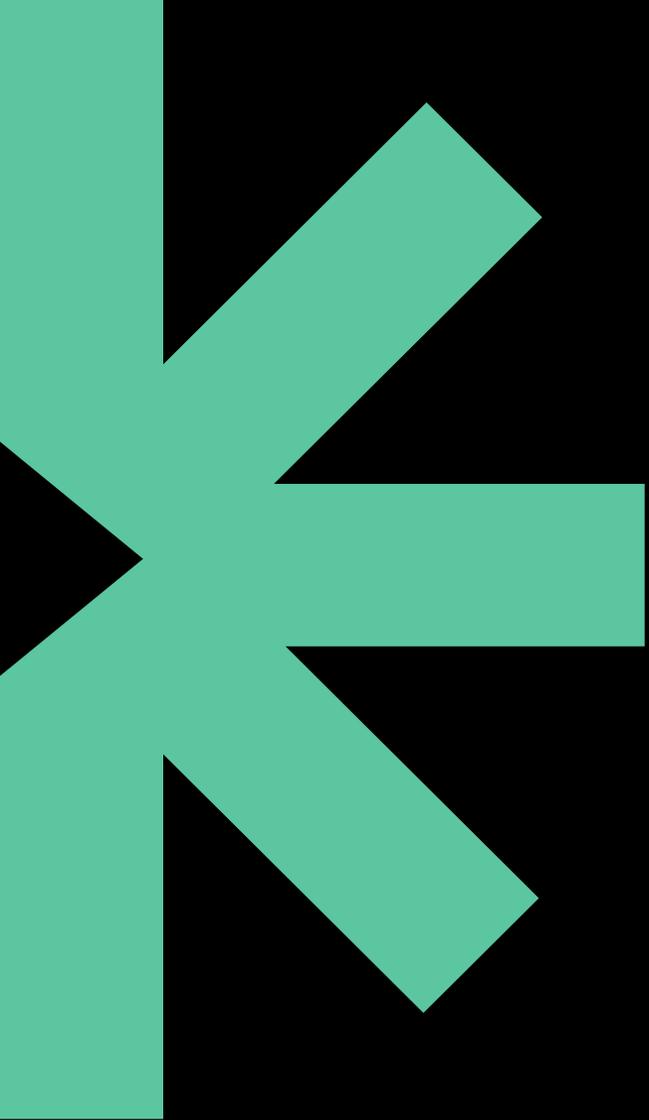
Remember, if you make an online purchase and the vendor does not charge the applicable Alabama sales tax and/or SSUT, you, as the consumer, are required to make a remittance of the consumer’s use tax on the purchase.



What Is Consumers Use Tax?

- Due when merchandise is purchased at retail and brought into Alabama for storage, use, or consumption unless specifically exempted by law.
- Counterpart to sales tax.
- Enacted to prevent vendors located outside the state from having an unfair advantage against in-state vendors who charge sales tax.
- Use tax rates are the same as state sales tax rates.





Lodgings Tax

What Is Lodgings Tax?

- A privilege tax on persons, firms, and corporations engaged in the renting or furnishing of rooms, lodgings, or other accommodations to transients for periods of less than 180 days of continuous occupation.
- This includes short-term rental of rooms in one's personal home through online rental sites such as Airbnb, VRBO, Craigslist, and other online portals.
- State rates: *(Note different rate for North Alabama Mountain Lakes area.)*
 - Lodgings 4%
 - North Alabama* 5%

**North Alabama Mountain Lakes area includes Blount, Cherokee, Colbert, Cullman, DeKalb, Etowah, Franklin, Jackson, Lauderdale, Lawrence, Limestone, Madison, Marion, Marshall, Morgan, and Winston counties.*



Lodgings Tax Exemptions

- Lodgings for a period of 180 continuous days or more.
- Lodgings paid directly by the United States government.
[\(<https://smartpay.gsa.gov/content/gsa-smartpay-travel-account>\)](https://smartpay.gsa.gov/content/gsa-smartpay-travel-account)
- Federal credit unions.
- Entities that are exempted from the payment of any and all state, county, and municipal taxes.
- Marine slips, places or spaces for tent camping, places or spaces provided for motor homes, travel trailers, self-propelled campers or house cars, truck campers, or similar recreational vehicles commonly known as RVs that are supplied for a period of 90 continuous days or more in any place. (*Effective October 1, 2019*)



Lodgings Tax Exemptions

- Effective January 1, 2009, charges for rooms, lodgings, or accommodations made in connection with a state-certified production which meets the requirements of Section 41- 7A-45, Code of Alabama 1975, as amended, shall be exempt from the state lodgings tax.
- Certain foreign diplomats and consular officials are exempt from state, county, and municipal lodgings.
- Charges for certain rooms, lodgings, or accommodations supplied by camps, conference centers, or similar facilities are exempt from lodgings tax.



VRBO and Airbnb

Prior to January 1, 2025

- VRBO: Property owners and managers are responsible for any taxes associated with renting a property.
- Airbnb: Airbnb collects and remits taxes on the owner's behalf.

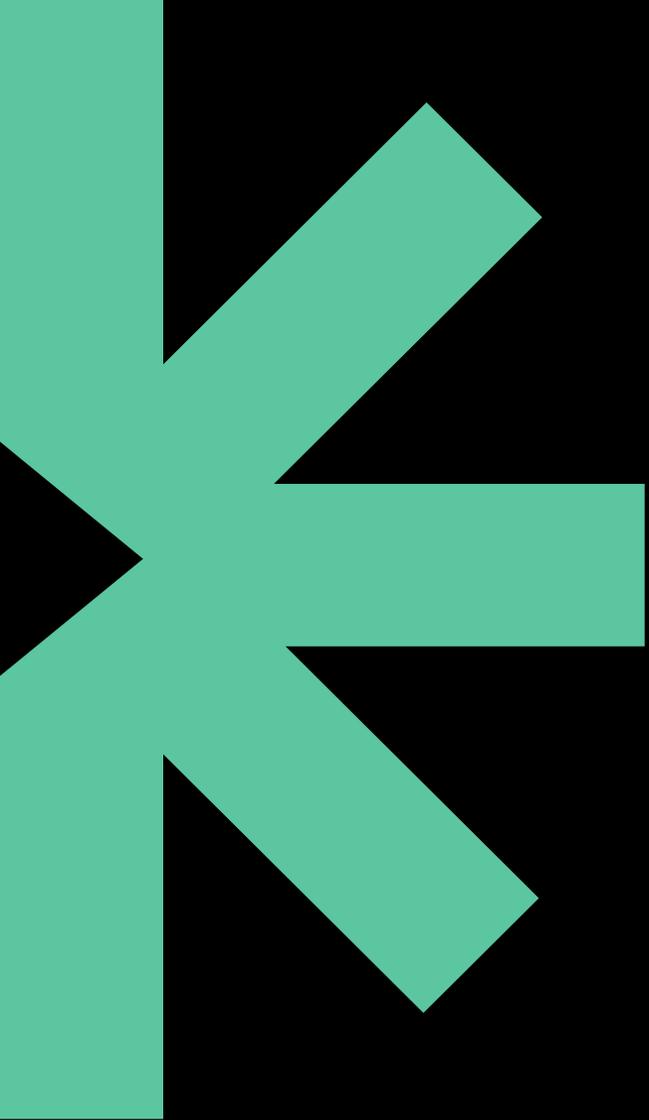


Act 2024-334 – Alabama Tourism Tax Protection Act of 2024

Short-Term Rental Tax Collection

- This act requires “accommodations intermediaries,” e.g., Airbnb and VRBO, to collect and remit state and local lodgings taxes for transactions that occur on or after January 1, 2025, unless there is a written agreement or contract in place specifying the responsible party for remitting the taxes. Additionally, the act requires accommodations intermediaries and accommodations providers to annually submit, to ALDOR, the physical address of each accommodation that was rented or furnished for more than 14 days during the previous year.
- Effective October 1, 2024





Rental/Leasing Tax

What Is Rental Tax?

- Privilege tax levied on the **lessor** for the leasing or renting of tangible personal property. *(Note: It does not include real property.)*
- True Lease vs. Conditional Sales Lease

State Rates:

Automotive vehicles	1.5%
Linens	2.0%
Other	4.0%



Can Rental Tax Be Charged to the Customer?

- Lessors can pass on licenses or privilege taxes by adding such taxes to the leasing price.
- All such amounts constitute gross proceeds subject to the privilege or license tax and shall be included in the monthly taxable gross proceeds subject to the rental tax.
- Rental tax is levied against the lessor and is not a consumer tax.
- A lessor may not pass on such amounts to the lessee on leases of tangible personal property to the state of Alabama, a municipality, or county of the state, unless the flat amount includes both the tax and the leasing fee.



Rental vs. Sales Tax Example

- Equipment rental of \$100 and parts sales of \$100. Both rental and sales tax rates total 8% (state 4%, county 1%, city 3%).

- Charge customer rent for equipment \$100 plus \$8 “rental tax” for total \$108.

Equipment owner reports and pays 8% rental tax on \$108 = \$8.64.

- Charge customer for parts purchased \$100 plus \$8 sales tax for total of 108.

Seller reports \$100 sales and remits \$8 sales tax collected from customer.



Rental Tax Exemptions

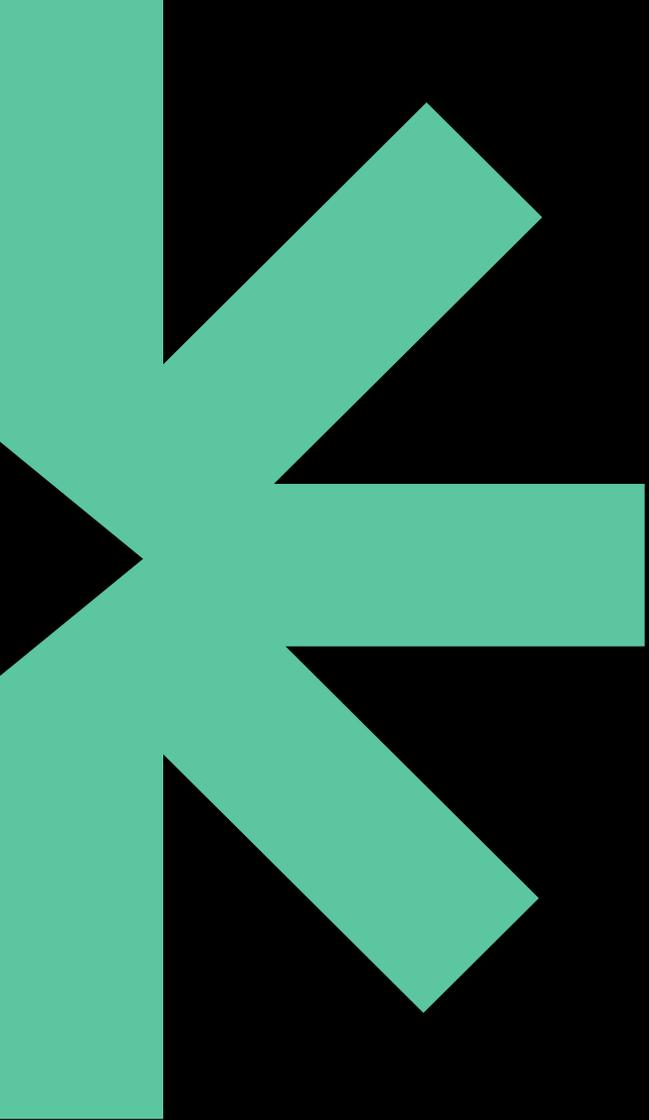
- The leasing or rental of oxygen or durable medical equipment by a provider to a recipient of benefits under the Medicare or Medicaid program under orders from a duly licensed physician.
- Items used for the treatment of illness or injury or to replace all or part of a limb or internal body part rented or leased by or on behalf of an individual pursuant to a valid prescription and covered by and billed to Medicare, Medicaid, or a health benefit plan.
- Medical supplies that are covered by and billed to Medicare, Medicaid, or a health benefit plan.



Rental Tax Exemptions

- Alabama lessor rents items located outside of Alabama.
- The gross receipts derived from leases or rentals of tangible personal property are not subject to rental tax when the 4 percent amusement tax applies to the same gross receipts.





Filing Requirements for Sales, Use, Lodgings, and Rental Taxes

Filing Requirements

- Returns are filed monthly with the following exceptions:
- Can request quarterly filing if total state tax for previous calendar year is less than \$2,400.
- Can request biannual filing if total state tax for previous calendar year is less than \$1,200 or no transactions no more than two 30-consecutive-day periods during the preceding calendar year.
- Sales and rental tax can request annual filing if total state tax for previous calendar year is less than \$600.



Filing Requirements

- Report total sales, use, lodgings, or rental income on the appropriate accounts.
- Exempt or non-taxable transactions are reported as a deduction.
- Must file even if there are no transactions for the month. Also known as a zero return.



Due Dates for Filing Taxes

- Taxes are due the following month or tax period.
- Taxes are delinquent after 4 p.m. Central time on the 20th of the following month.
- If the 20th of the month falls on a weekend or holiday, taxpayer must file on or before the next working day to be timely filed.
- Penalties are due if not timely filed or timely paid.



Discount for Timely Filing

Discounts for timely filing are applied on sales and lodgings taxes. There are no discounts on use or rental taxes. The calculations are automatically calculated when filing the returns on My Alabama Taxes.

- 5% on the first \$100 of tax
- 2% on the amount of tax over \$100
- Total monthly discount may not exceed \$400



Penalties

- **Failure to Timely File**
 - 10% of tax due or \$50, whichever is greater
- **Failure to Timely Pay**
 - 1% of tax due per month; maximum 25% (e.g., income tax returns)
 - Flat rate of 10% of tax due for monthly and quarterly returns (e.g., sales, lodgings, or rental tax returns)
- **Negligence** (*intentional disregard for rules and/or regulations*)
 - 5% of tax due
- **Fraud** (*to purposely deceive*)
 - 50% of tax due



Interest Due

- If the tax is not timely paid, interest is also due and by law cannot be waived.
- The rate of interest changes because it is the same rate as established by the U.S. Secretary of the Treasury under the authority of 26 U.S. Code § 6621.
- Current interest rates can be viewed at:
<https://revenue.alabama.gov/assessments/quarterly-interest-rates/>





Annual Renewal of Alabama Tax License

Renewal of Alabama Tax Licenses

Taxpayers are **now** required to renew the State of Alabama Tax License by December 31 of each year, through My Alabama Taxes, for the tax accounts listed below:

- Sales Tax
- Rental Tax
- Sellers Use Tax
- Simplified Sellers Use Tax
- Lodgings Tax
- Utility Gross Receipts Tax

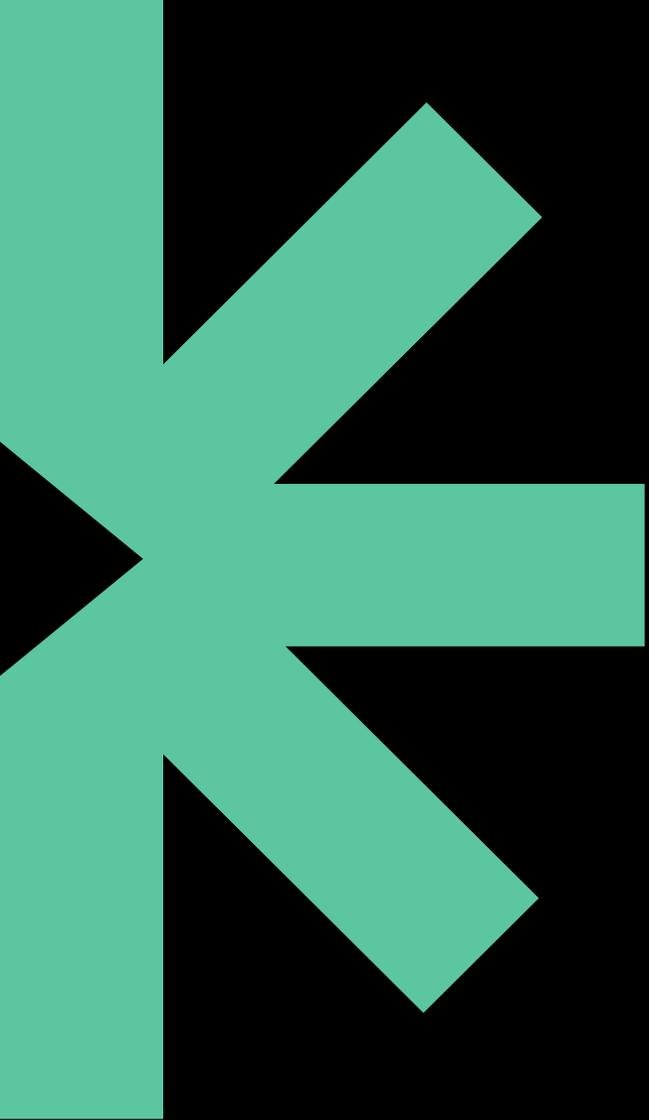


Renewal of Alabama Tax Licenses

You will be required to update the following information:

1. Current legal name
2. Owner/officer/member information
3. Phone number(s)
4. Social Security numbers/FEINs
5. Main address
6. Location address(es), including the d/b/a for each location





Recordkeeping

Why Should I Keep Records?

- To monitor the progress of your business and future planning
- To prepare your financial statements
- To identify sources of income or losses
- To keep track of deductible expenses
- To keep track of your basis in property
- To prepare your tax returns
- To support items reported on your tax returns



How to Keep Records

- Recordkeeping means keeping documents in an orderly manner, which may take some discipline.
- Recordkeeping systems do not have to be complicated. It can be as simple as using folders or envelopes, or it can be a more advanced computer system. Office supply stores also have several options.
- The system should be easy to use.
- There needs to be a good place to store the records.
- The documents should be easy to retrieve.
- The system should work for you and your type of business.
- For more details, see IRS Publication 583 at <https://www.irs.gov/forms-pubs/about-publication-583>.



What Kind of Records Should I Keep?

- The business you are in will determine the type of tax records you need to keep.
- All untaxed sales must be verified and documented.
- Copies of sales tax certificates of exemption and/or retail certificates should be kept on file. (*This information makes up the customer tax exempt file.*)



What Kind of Records Should I Keep?

The law does not specify what records must be kept. However, the following may be requested:

Bank Statements,
Deposit Slips and
Canceled Checks

Credit Card
Receipts and
Statements

Paid
Invoices/Statements
(purchases and sales)

Receipts

Payroll
Information

Z-Tapes and
Cash Register
Recaps or other
Sales Documents

Sales Journal

Customer Tax
Exempt Files



How Long Should I Keep Financial Records?

- Keep records that support an item of **income** or **expense/deduction** on a return until the statute of limitations runs out for that return.
- Statute of Limitations – Period of time in which the *state of Alabama can assess additional tax.*



Statute of Limitations

Generally, all returns and amended returns	3 years from the date you file the return
Do not report income that you should report, and it is more than 25% of the gross income shown on return	6 years from the date you file the return
File a fraudulent return	Not limited
Do not file a return	Not limited





Website Resources for Starting a New Business



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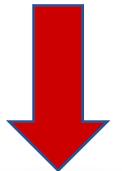


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Online

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Hello! My name is DORa, the Alabama Department of Revenue's Chatbot. How may I assist you today?

Type your message here





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Locations

Department of Revenue
50 North Ripley Street
Montgomery, AL 36130

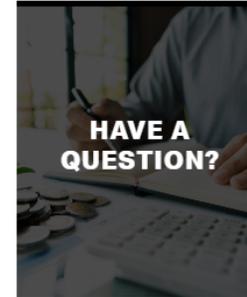
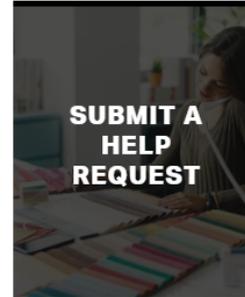
[Schedule Appointments](#)

Motor Vehicle Division
2545 Taylor Road
Montgomery, AL 36117

[Schedule Appointments](#)

Taxpayer Service Centers

[Schedule Appointments](#)



Taxpayer Service Centers

Auburn/Opelika

Street Address

3300 Skyway Drive
Auburn, AL 36830

Mailing Address

3320 Skyway Drive, Suite 808
Opelika, AL 36801

Phone 334-887-9549

Fax 334-887-9885

Gadsden

Street Address

701 Forrest Avenue
Gadsden, AL 35901

Dothan

Street Address

121 Adris Place
Dothan, AL 36303

Mailing Address

P.O. Box 5739
Dothan, AL 36302-5739

Phone 334-793-5803

Fax 334-793-1488

Huntsville

Street Address

4920 Corporate Drive, Suite H
Huntsville, AL 35805





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Forms

All forms will download as a PDF. Please refer to the [list of mailing addresses for the appropriate forms](#). For income tax form orders, please use [this contact form](#).

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Filter Forms

Title Search

Search By Title



Number Search

Search by Number



Form Year

Select...



Service

Select...



Categories / Tax

Select...



1 2 ... Next

Showing (25) out of (1672) Forms

Number	Title/Description	Year	Instructions
NR-AF2 (Revised: 6/10/13)	Affidavit of Seller's Gain	ALL	
NR-AF1 (Revised: 6/10/13)	Affidavit of Seller's Residence	ALL	
Form BA-RS2	Agreement to Entry of Final Assessment	ALL	
Allocation Schedule for INT Forms	Allocation Schedule for Capital Credit	ALL	
A-3	Annual Reconciliation of Alabama Income Tax Withheld	ALL	
BF-1	Application to Become a Bulk Filer	ALL	
Form 6014-A	Authorization for Access to Third Party Records by Alabama Department of Revenue Employees	ALL	
B&L-PR	B & L Petition for Review of Preliminary Assessment	ALL	
Forma A4	Certificado para todo Empleado de Exención de Retención de Ingresos para Pago de Impuestos	ALL	





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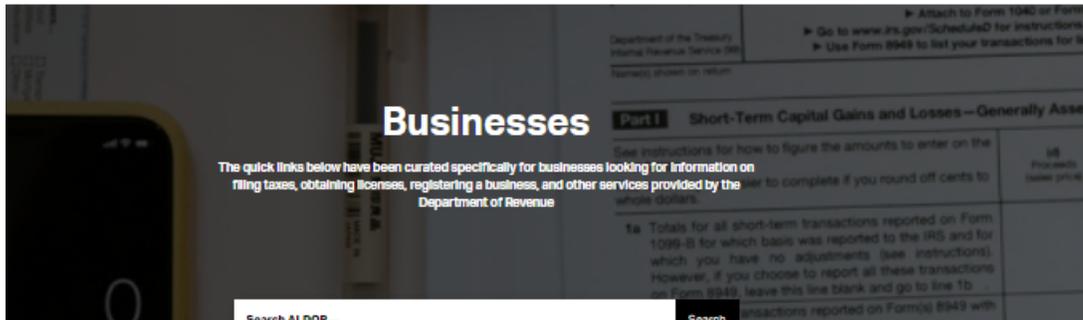


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Businesses

The quick links below have been curated specifically for businesses looking for information on filing taxes, obtaining licenses, registering a business, and other services provided by the Department of Revenue

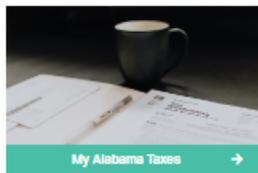
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Services

- My Alabama Taxes
- Taxpayer Service Centers
- Atlas Alabama
- B.E.S.T Resources
- Tax Incentives
- Register an Entity
- Certificate of Compliance

Top Business Forms

- Wholesaler's Monthly Report of State-Administered County Cigarette Products (August 2021 Filing Period Forward)
- Tobacco Product Manufacturer Certificate of Compliance
- Order For State-Administered County Revenue Stamps - Wholesale (August 2021 Filing Period Forward)
- Order For State-Administered County Revenue Stamps - Retail (August 2021 Filing Period Forward)
- Monthly County Tobacco Tax Return (August 2021 Filing Period Forward)



My Alabama Taxes →

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Oversees the issuance of vehicle titles, maintenance of vehicle registration information, and the enforcement of Mandatory Liability Insurance.
- Small Business** All Small Business Services >
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Collections



Entity Registration



Human Resources



Income Tax



Legal



Motor Vehicle



Property Tax



Sales and Use



Tax Incentives



Tax Policy



Alabama Department of Revenue

Contact Numbers

- 334-242-1170, Option #1 – Individual Income Tax
- 334-242-1300 – Withholding Tax
- 334-242-1170, Option #6 – Corporate Tax
- 334-242-1170, Option #8 – Business Privilege Tax
- 334-242-1170, Option #6 – Pass-Through Entity
- 334-242-1189 – Certificate of Compliance
- 334-242-1584 – Business Registration
- 334-242-1490 – Sales and Use Tax



Alabama Department of Revenue Taxpayer Service Centers

ALDOR has nine taxpayer service centers located throughout the state that provide accessible and convenient services to taxpayers who may need personal assistance.

<https://www.revenue.alabama.gov/service-centers/>



Alabama Secretary of State

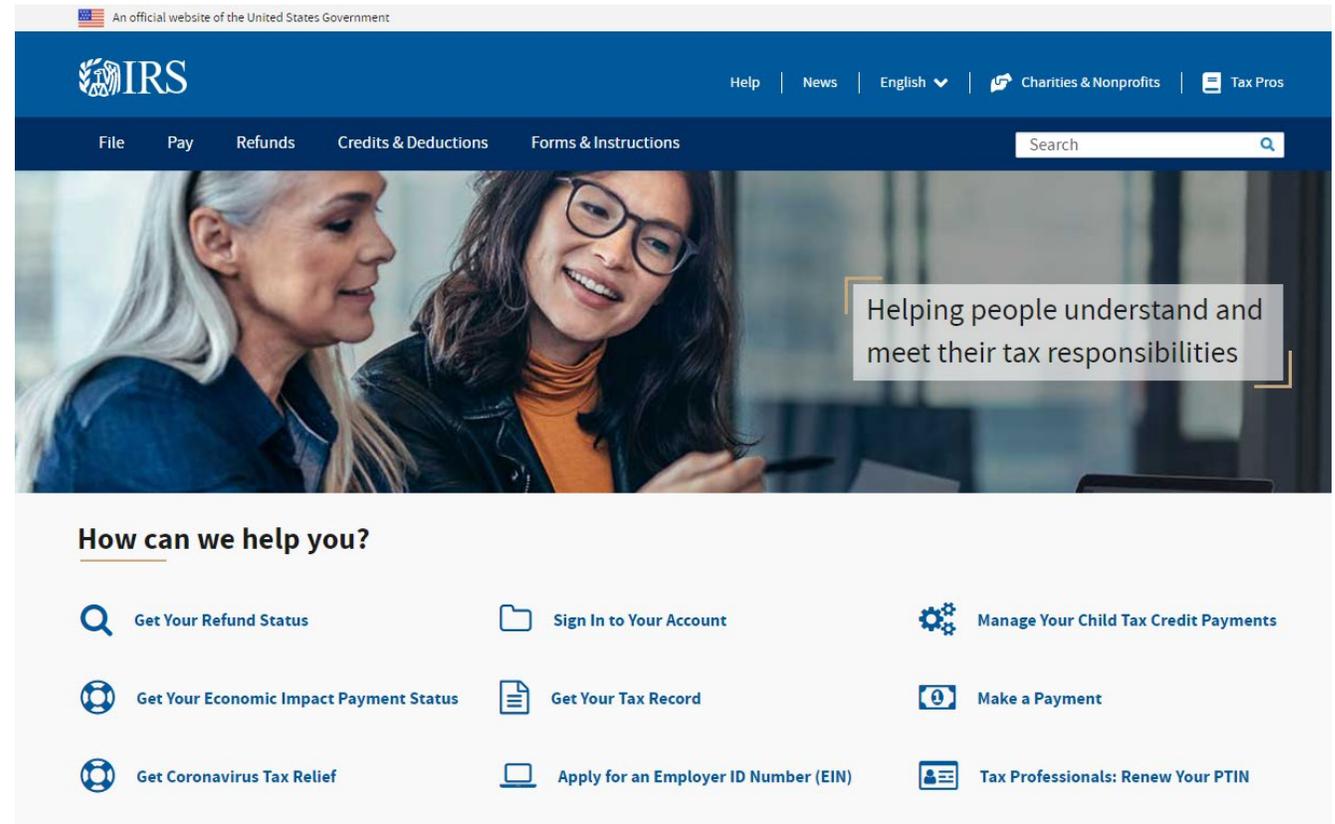
sos.alabama.gov

- S Corporations, C Corporations, and LLEs must register with the Alabama Secretary of State on their website or call 334-242-5324
- Reserve Corporate Name
- Complete Domestic (*incorporated in Alabama*) Business Corporations, LLCs, LLPs and LPs Certificate of Formation
- Complete Foreign (*incorporated outside of Alabama*) Business Corporations, LLCs, LLPs and LPs Application for Registration



Internal Revenue Service

- www.irs.gov/
- IRS Forms: 1-800-829-3676
- IRS Assistance: 1-800-829-1040
- FEIN: Submit Federal Form SS4 by mail or fax; or go to www.irs.gov/ and search for EIN online



U.S. Small Business Administration

www.sba.gov/



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Start your
business in 10
steps

[See the guide](#)



Local Governments to Contact

County Courthouse

- Combined county/state business license
- County sales tax account number if not state-administered
- Property tax account information
- Effective January 1, 2020, corporations and LLEs file formation documents directly with Alabama Secretary of State instead of at the courthouse.



Local Governments to Contact

City Hall

- City business license
- City sales tax account number if not state-administered
- Occupational taxes
- Zoning requirements
- Building permits



Other Resources

- Regulatory Boards – Cosmetology, Auctioneers, Chiropractors, Pharmacists, etc.
- CPA or Accountant
- Attorney
- Local Chambers of Commerce
- Alabama Small Business Development Center – asbdc.org/
- Other webinars for small businesses
- Atlas Alabama website





Whether you are just starting out or ready to expand, our small business resources can point you in the right direction.

<p>PLAN</p> <p>Get Planning →</p>	<p>LAUNCH</p> <p>Launch Now →</p>	<p>MANAGE</p> <p>Stay Managed →</p>	<p>GROW</p> <p>Grow Today →</p>
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ACCESS B.E.S.T. RESOURCES

The Alabama Department of Revenue has developed B.E.S.T. resources and learning modules to help business owners gain and understand the tax information they need to open and operate a business in Alabama.

[See Resources](#) 

atlasalabama.gov/



**Thank you for being
ALDOR's B.E.S.T.!**

**Also available are B.E.S.T. Learning Modules at
[www.revenue.alabama.gov/b-e-s-t
/watch-learning-modules-online/](http://www.revenue.alabama.gov/b-e-s-t/watch-learning-modules-online/)**



Questions?

