



# ALABAMA DEPARTMENT OF REVENUE Combined Registration/Application

COM: 101  
1/05

ACCOUNT NUMBER

PLEASE SEE THE INSTRUCTIONS BEFORE COMPLETING FORM

### Applicant Information:

LEGAL NAME OF APPLICANT, EMPLOYER, CORPORATION, PARTNERSHIP, TRUST, ETC.

TRADE NAME, DBA NAME(S) OR DIVISION (IF DIFFERENT FROM ABOVE)

BUSINESS ADDRESS CITY STATE ZIP COUNTY

MAILING ADDRESS (IF DIFFERENT FROM ABOVE) CITY STATE ZIP

BUSINESS PHONE NUMBER FAX NUMBER

CONTACT NAME CONTACT PHONE NUMBER EMAIL ADDRESS

ADDRESS WHERE BUSINESS RECORDS ARE KEPT IF DIFFERENT FROM BUSINESS ADDRESS CITY STATE ZIP

### Section A:

TYPE OF OWNERSHIP: (PROOF MAY BE REQUIRED)

- Proprietorship   
  Limited Liability Partnership   
  Professional Association   
  Multi Member LLC   
  Governmental Agency   
  Partnership  
 Corporation   
 Single Member LLC – Have you filed your Form 8832 with the IRS?   
 Yes   
 No   
 Other

CORPORATE REGISTRATION OR OTHER BUSINESS TYPE CHARTER NUMBER:

PRIMARY STATE OF REGISTRATION:

NATURE OF BUSINESS:

- Manufacturing   
 Service   
 Wholesale   
 Contractor   
 Retail   
 Both Wholesale/Retail   
 Other

BUSINESS ACTIVITY:

### Identify Current Owners, Partners, Corporate Officers, Members, Employers, or Trustees Including Social Security Numbers or Federal ID Numbers:

PRIMARY NAME/LAST NAME FIRST NAME

TITLE SOCIAL SECURITY NUMBER FEIN

HOME ADDRESS CITY STATE ZIP

HOME PHONE NUMBER

### Name, Address, Phone Number, and Account Number of Previous Owner(s): (Not For Withholding Tax)

PRIMARY NAME/LAST NAME FIRST NAME HOME PHONE NUMBER ACCOUNT NUMBER

HOME ADDRESS CITY STATE ZIP

TAXES TO REGISTER FOR ON THIS APPLICATION:

- State Sales Tax   
 State Consumers Use Tax   
 State Sellers Use Tax  
 State Administered Local Sales, Use, Rental, or Leasing and Lodgings Taxes   
 State Rental or Leasing Tax  
 Mobile Communication Services Tax   
 Utility Excise Tax   
 Pharmaceutical Providers Tax  
 AL Nursing Home Privilege Tax   
 Income Withholding Tax

EFFECTIVE DATE NAICS CODE: FEDERAL EMPLOYER ID NUMBER (FEIN):

### Section B: Income Tax Withholding (See Instructions)

1 Date employer began, should have begun, or will begin withholding Alabama Income Tax (month / day / year): \_\_\_\_\_

2 Since the date on line 1, are you continuing to withhold Alabama Income Tax?  Yes  No

3 Total estimated annual number of employees in Alabama: \_\_\_\_\_

4 Employer's Return of Alabama Income Tax Withheld:

Period covered from (month / day / year): \_\_\_\_\_ to \_\_\_\_\_

Alabama Income Tax Withheld: \$ \_\_\_\_\_ (attach remittance)

**NOTE: Individual owners and partnerships which do not have employees should not apply for an Alabama withholding tax account number.**

### All Applicants Must Complete and Sign This Section:

The Statements contained in this application and any accompanying schedules are correct to the best knowledge and belief of the undersigned who is duly authorized to sign this application.

A. APPLICANT NAME/LAST NAME\* FIRST NAME TITLE DATE

B. APPLICANT NAME/LAST NAME\* FIRST NAME TITLE DATE

C. APPLICANT NAME/LAST NAME\* FIRST NAME TITLE DATE

\*Name of authorized preparer.

Mail completed application and any initial tax due to: **Alabama Department of Revenue, Central Registration Unit, P.O. Box 327100, Montgomery, AL 36132-7100**

# Instructions For Preparation of Alabama Combined Registration/Application

## Applicant Information:

**Legal Name:** Enter the legal name of the applicant.

**Trade Name, DBA Names:** Enter the "doing business as" name of the applicant, if different from the legal name.

**Business Address:** Enter the street address of the business.

**Mailing Address:** Enter the mailing address of the business if different from the business address.

**Business Phone Number:** Enter the business phone number.

**Business Fax Number:** Enter the business fax number.

**Contact Name:** Enter the name of the person the Alabama Department of Revenue may contact regarding questions pertaining to the application.

**Contact Phone Number:** Enter the contact person's phone number.

**Email Address:** Enter the contact person's email address.

**Location of business records:** Enter the address of the location of the business records, if different from the business address.

## Section A:

### Type of Ownership:

Indicate the form of ownership. The ADOR may request proof of ownership. The requested proof may be one of the following: Articles of Incorporation for Corporations, Articles of Association for Professional Associations, and Articles of Organization for Limited Liability Companies and Limited Liability Partnerships.

If "Other" ownership type chosen, enter the ownership type in the space provided.

If "Single Member" LLC ownership type chosen, indicate whether or not the LLC has completed and filed with the Internal Revenue Service that the entity wishes to be taxed as a corporation or a disregarded entity. Form 8832 may be found at:  
<http://www.irs.gov/pub/irs-pdf/f8832.pdf>.

### Corporate Registration or Other Business Type Charter Number:

If registered with the Alabama Secretary of State, provide the state assigned charter number.

If a foreign corporation (incorporated outside of Alabama) and registered with the Alabama Secretary of State, provide the state issued charter number.

If a foreign corporation (incorporated outside of Alabama) and the company is not registered with the Alabama Secretary of State, provide the charter number as assigned by the state of incorporation.

**Primary State of Registration:** Enter the primary state of registration

**Nature of Business:** Enter the overall business activity of the applicant. If "other" enter the overall business activity being performed by the applicant.

**Business Activity:** Enter the Business activity being performed in Alabama.

### Current Owners, Partners, Corporate Officers, Members, etc:

Primary Name/Last Name.

Enter the last name of the applicant.

If the applicant is an LLC or LLP:

Enter the corporate name of the member, if the member is a corporation.

Enter the last name of the member, if the member is a person.

First Name – Enter the first name of the applicant.

Title – Enter the title of the person and/or corporation listed in the Primary Name/Last Name field.

Social Security Number – Enter the SSN of the person listed in the Primary

Name/Last Name field.

Federal Employee Identification Number – Enter the FEIN of the person listed in the Primary Name/Last name field.

Home Address – Enter the home address of the person listed in the Primary Name/Last name field.

This is not the business address, unless of course, the business is home based.

Home Phone Number – Enter the home telephone number of the person listed in the Primary Name/Last Name field.

### Previous Owner information:

Primary Name/Last Name – Enter the last name of the previous owner.

If the applicant is an LLC or LLP:

Enter the corporate name of the member, if the member is a corporation.

Enter the last name of the member, if the member is a person.

First Name – Enter the first name of the previous owner.

Account number – enter the state issued account number of the previous owner.

Home Address – Enter the home address of the person listed in the Primary Name/Last name field.

Home Phone Number – Enter the home telephone number of the person listed in the Primary Name/Last Name field.

### Taxes To Register For:

**Effective Date** – Enter the date the business began or will begin doing business in Alabama.

**NAICS Code: The NAICS code may be found by accessing the following web site** <http://www.census.gov/epcd/naics02/naicod02.htm>

Click on the category that relates to the overall business activity of the applicant (e.g. retail).

Scroll through the chosen category and notate the NAICS code that closely identifies the Alabama business activity of the applicant.

Close the window containing the NAICS code web site.

Enter the NAICS code in the appropriate field.

### Taxes to register for:

- **Sales Tax** – is a privilege tax imposed on the retail sale (a sale made to the end-user) of all tangible personal property sold in Alabama by businesses located in Alabama. (Local taxes are also due, and the rates vary.) Current listings of all city and county tax rates and the addresses and phone numbers of non-state administered localities are available on the Department's web site at <http://www.ador.state.al.us/salestax/sales/salesindex.html>
- **State Consumers Use Tax** – is imposed on tangible personal property brought into Alabama for storage, use, or consumption in the state when the seller did not collect sales or use tax on the sale of the property. The rates are the same as Alabama sellers use tax.
- **State Sellers Use Tax** – is imposed on the retail sales of all 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.
- **State Rental or Leasing Tax** – is a privilege tax levied for the leasing or renting of tangible personal property. The gross receipts (including any rental tax invoice) from the leasing or rental of tangible personal property are subject to the State Rental tax at the following rates:

- Automotive vehicles – 1.5%
- Linens/Garments – 2.0%
- Other – 4.0%

This tax is due on “true leases” (those leases in which the title to the property is retained by the lessor at the end of the lease agreement). “Conditional Sale leases” (those in which the title of the property is transferred to the lessee at the end of the lease agreement) are subject to sales tax.

- State Lodgings Tax – is a privilege tax on persons, firms and corporations engaged in renting or furnishing rooms, lodgings, or other accommodations to transients for periods of less than 180 days of continuous occupation and applies to all charges for providing such accommodations. This tax also applies to charges for personal property used or furnished in such rooms or lodgings.
- Mobile Communication Services Tax – imposed against every home service provider doing business in the State of Alabama on account of the furnishing of mobile telecommunications service to a customer with a place of primary use in the State of Alabama by said home service provider. The amount of the tax shall be determined by the application of the rates against gross sales or gross receipts, as the case may be, from the monthly charges from the furnishing of mobile telecommunications service to a customer with a place of primary use in the State of Alabama and shall be computed monthly with respect to each person to whom services are furnished at the rate of four percent on bills dated prior to February 1, 2002 and at the rate of six percent on bills dated on or after February 1, 2002, regardless of when the services being billed were provided. The home service provider furnishing such mobile telecommunications services shall be entitled to deduct and retain from the gross amount of tax billed by the home service provider nine-tenths of one percent of the amount of such tax billed on or after February 1, 2002, in consideration of the costs incurred by the home service provider in collecting and remitting the tax levied by this article; provided, however, that on and following October 1, 2002, the amount deducted and retained by such provider shall be one-fourth of one percent of the gross amount of such tax billed.
- Utility Gross Receipts Tax – Each person, firm or corporation, including any corporations operating an electric or hydroelectric public utility or gas public utility or any other public or municipality [municipal] utility now paying the two and two-tenths percent shall be subject to the provisions of this act [and] shall pay to the state a license tax equal to two and two-tenths percent on each \$1.00 of gross receipts of such public utility for the preceding year; except, that gross receipts from the sale of electricity for resale by such electric or hydroelectric public utilities and gross receipts from the sale of electricity to the persons identified in subsection (b) hereof shall be deducted in computing the amount of tax due hereunder.
- Utility Excise Tax  
There is hereby levied, in addition to all other taxes of every kind now imposed by law, and shall be collected as herein provided, an excise tax on the storage, use, or other consumption of electricity, domestic water, and natural gas in the State of Alabama.

There is hereby levied an excise tax on the storage, use, or other consumption of telegraph services or telephone services in the State of Alabama.

- Pharmaceutical Providers Tax – To provide further for the availability of indigent health care, the operation of the Medicaid Program and the maintenance and expansion of medical services there under, there is hereby levied and shall be collected as provided in this article a privilege tax on the business activities of every provider of pharmaceutical services to the citizens of Alabama, except for a pharmacy, or portion thereof, serving hospital inpatients or pharmacies owned or operated by the State of Alabama or an agency thereof. The privilege tax imposed by this article is in addition to all other taxes of any kind now imposed by law, and shall be at the rate of 10 cents for each prescription filled or refilled for a citizen of Alabama.
- Alabama Nursing Home Privilege Tax – To provide further for the availability of indigent health care, the operation of the Medicaid program, and the maintenance and expansion of medical services: (a) There is levied and shall be collected a privilege tax on the business activities of every nursing facility in the State of Alabama. the privilege tax imposed is in addition to all other taxes, and shall be at the annual rate of \$999.96 for each bed in the nursing facility. (b) There is levied and shall be collected a supplemental privilege tax on the business activities of every nursing facility in the State of Alabama. the supplemental privilege tax imposed is in addition to all other taxes, including without limitation, the privilege taxes provided for under this article, and shall be at the annual rate of \$900.00 for each bed in the nursing facility.
- Income Withholding Tax – The law requires most employers to withhold Alabama income tax from employees' wages. The employer withholds Alabama income taxes on the basis of the information furnished by the employee on Form A-4, Exemption Certificate. The amount of tax withheld is computed using the Withholding Tax Tables and Instructions for Employers and Withholding Agents' publication.

**Federal Employee ID Number** – Enter the FEIN of the applicant.

## **Section B - Income Tax Withholding:**

### **Are you continuing to withhold Alabama Income Tax:**

Answer “yes” if the company has begun withholding tax or will have Withholding Tax.

If “no”, enter the date last wages were paid.

### **Total estimated annual number of employees in Alabama:**

Enter the total number of Alabama employees.

## **All applicants must complete and sign this section:**

Applicant Name/Last Name – Enter the last name of the person completing the application.

First Name – Enter the first name of the person completing the application.

Title – Enter the title of the person completing the application.

Date – Enter the date.

**STATE ADMINISTERED CITIES AND COUNTIES LIST**  
 (For Sales, Rental, Lodgings, Sellers Use and Consumers Use Tax Only)

Check the cities and/or counties where your businesses are located or where you will **definitely** have salespersons soliciting business. For persons selling through vending machines and/or flea markets, check the city and/or county for each vending machine location and each flea market location. For further information you may call 1-866-576-6531 or 334-242-1490.

These local taxes are required to be filed electronically through the ADOR's Paperless Filing System. For more information on e-filing, visit [www.revenue.alabama.gov/salestax/efiling.html](http://www.revenue.alabama.gov/salestax/efiling.html).

___ 9668 AKRON	___ 9438 GILBERTOWN	___ 9603 OAK GROVE	___ 9323 WADLEY
___ 9709 ALLGOOD	___ 9733 GLENWOOD	___ 9652 OAKMAN	___ 9475 WALDO
___ 9479 ANDERSON	___ 9744 GOLDVILLE	___ 9641 ODENVILLE	___ 9715 WALNUT GROVE
___ 9729 ARGO	___ 9398 GRANT	___ 9703 OWENS CROSS RD	___ 9470 WATERLOO
___ 9602 ARITON	___ 9435 GREENVILLE	___ 9315 OXFORD	___ 9761 WAVERLY
___ 9351 ASHLAND	___ 9759 GRIMES	___ 9610 PICKENSVILLE	___ 9684 WHITE HALL
___ 9752 BAKER HILL	___ 9673 GROVE HILL	___ 9753 PIKE ROAD	___ 9686 WILTON
___ 9439 BAYOU LA BATRE	___ 9344 GUNTERSVILLE	___ 9490 PINCKARD	___ 9690 WOODLAND
___ 9643 BEAR CREEK	___ 9768 HALEBURG	___ 9421 PINE HILL	___ 9751 WOODVILLE
___ 9748 BLACK	___ 9600 HAMMONDVILLE	___ 9430 PISGAH	___ 9732 YELLOW BLUFF
___ 9731 BLUE SPRINGS	___ 9645 HARPERSVILLE	___ 9420 PLEASANT GROVE	
___ 9474 BRIGHTON	___ 9481 HARTFORD	___ 9431 PRICHARD	
___ 9708 BROOKSIDE	___ 9658 HAYDEN	___ 9666 RAINBOW CITY	___ 7702 BALDWIN CO LODGINGS
___ 9676 BRUNDIDGE	___ 9409 HAYNEVILLE	___ 9717 RANBURNE	___ 7506 BULLOCK CO LODGINGS
___ 9329 CARROLLTON	___ 9687 HOBSON CITY	___ 9749 REECE CITY	___ 7007 BUTLER COUNTY
___ 9772 CENTER POINT	___ 9465 HOLLYWOOD	___ 9705 RIDGEVILLE	___ 7010 CHEROKEE COUNTY
___ 9312 CHATOM	___ 9491 HOMEWOOD	___ 9739 RIVER FALLS	___ 7510 CHEROKEE CO LODGINGS
___ 9627 CHILDERSBURG	___ 9743 HYTOP	___ 9637 RIVERVIEW	___ 7511 CHILTON CO LODGINGS
___ 9443 CLIO	___ 9680 JASPER	___ 9319 ROANOKE	___ 7515 CLEBURNE CO LODGINGS
___ 9498 COFFEE SPRINGS	___ 9629 KANSAS	___ 9390 ROGERSVILLE	___ 7715 CLEBURNE CO LODG IN HEFLIN
___ 9760 COKER	___ 9396 KILLEN	___ 9404 RUSSELLVILLE	___ 7019 COOSA COUNTY
___ 9459 COLUMBIA	___ 9366 KINSTON	___ 9758 SARALAND	___ 7519 COOSA CO LODGINGS
___ 9422 COTTONWOOD	___ 9466 LAFAYETTE	___ 9785 SARALAND RENTAL & LODG	___ 7021 CRENSHAW COUNTY
___ 9635 COURTLAND	___ 9123 LANGSTON	___ 9139 SATSUMA	___ 7525 DEKALB CO LODGINGS
___ 9737 CREOLA	___ 9446 LEVEL PLAINS	___ 9702 SHORTER	___ 7725 DEKALB CO LODG IN FT PAYNE
___ 9343 DALEVILLE	___ 9403 LINCOLN	___ 9427 SILAS	___ 7027 ESCAMBIA CO
___ 9721 DAUPHIN ISLAND	___ 9648 LISMAN	___ 9486 SIPSEY	___ 7127 ESCAMBIA CO - PJ 4 CITIES
___ 9494 DAVISTON	___ 9742 LOCKHART	___ 9322 SLOCOMB	___ 7227 ESCAMBIA CO - PJ 1 CITY
___ 9755 DEATSVILLE	___ 9726 LOCUST FORK	___ 9606 SNEAD	___ 7727 ESCAMBIA CO - 5 UNINCORP
___ 9757 DETROIT	___ 9361 LOUISVILLE	___ 9728 SOMERVILLE	___ 7031 GENEVA COUNTY
___ 9722 DOZIER	___ 9770 LOWNDESBORO	___ 9714 SPRINGVILLE	___ 7532 GREENE CO LODGINGS
___ 9460 DUTTON	___ 9656 MALVERN	___ 9478 ST FLORIAN	___ 7539 LAUDERDALE CO LODGINGS
___ 9308 EAST BREWTON	___ 9672 MARGARET	___ 9649 SUMMERDALE	___ 7541 LEE CO LODGINGS
___ 9385 ELBA	___ 9462 MCINTOSH	___ 9691 SUSAN MOORE	___ 7544 MACON CO LODGINGS
___ 9457 ELDRIDGE	___ 9419 MCKENZIE	___ 9467 SWEET WATER	___ 7545 MADISON CO LODGINGS
___ 9654 ELKMONT	___ 9655 MENTONE	___ 9442 SYLACAUGA	___ 7554 PICKENS CO LODGINGS
___ 9692 EMELLE	___ 9375 MIDFIELD	___ 9387 TALLADEGA	___ 7056 RANDOLPH COUNTY
___ 9132 FAIRFIELD	___ 9671 MOODY	___ 9736 TAYLOR	___ 7061 TALLADEGA CO
___ 9611 FALKVILLE	___ 9735 MOUNTAINBORO	___ 9660 THOMASTON	___ 7761 TALLADEGA CO (CITY LIMITS)
___ 9425 FAUNSDALE	___ 9764 MUNFORD	___ 9372 TOXEY	___ 7161 TALLADEGA CO (POLICE JURISD)
___ 9492 FOLEY	___ 9341 MUSCLE SHOALS	___ 9348 TRAFFORD	
___ 9350 FORT PAYNE	___ 9724 MYRTLEWOOD	___ 9746 TRIANA	For those cities and counties <b>NOT LISTED</b> , you should contact the administering agent listed within the enclosed list of CITIES/COUNTIES NOT ADMINISTERED BY THE DEPARTMENT OF REVENUE or visit our WEB SITE at:
___ 9741 GANTT	___ 9689 NEEDHAM	___ 9328 TROY	
___ 9734 GAYLESVILLE	___ 9605 NEW SITE	___ 9620 TRUSSVILLE	
___ 9303 GENEVA	___ 9688 NEWBERN	___ 9456 UNION GROVE	
___ 9353 GEORGIANA	___ 9326 NEWTON	___ 9357 VALLEY HEAD	
___ 9318 GERALDINE	___ 9472 NEWVILLE	___ 9750 VANCE	

**CITY & COUNTY TAXES NOT ADMINISTERED BY THE ALABAMA DEPARTMENT OF REVENUE  
(FOR SALES, RENTAL, LODGINGS, SELLERS USE AND CONSUMERS USE TAX ONLY)**

**COUNTIES WHICH ARE SELF-ADMINISTERED**

<u>COUNTY</u>	<u>ADDRESS/PHONE NO.</u>	<u>COUNTY</u>	<u>ADDRESS/PHONE NO.</u>
Baldwin S&U Tax	P. O. Box 369 Foley, AL 36536 (251-972-6829)	Mobile	P. O. Box 2207 Mobile, AL 36652-2207 (251-574-4800)
Calhoun Rental Tax	1702 Noble St Anniston AL 36201 (256-241-2800)	Montgomery	P. O. Box 4779 Montgomery, AL 36103-4779 (334-832-1697)
Cullman	P. O. Box 1206 Cullman, AL 35056-1206 (256-775-1398)	Morgan	P. O. Box 1848 Decatur, AL 35602 (256-351-4619)
Colbert Lodgings	201 North Main Street Tuscumbia, AL 35674 (256-383-0783)	St. Clair	P. O. Box 876 Ashville, AL 35953 (205-594-2108)
DeKalb	111 Grand Ave. SW, Suite 12 Fort Payne, AL 35967 (256-845-8505)	Shelby	P. O. Box 800 Columbiana, AL 35051 (205-669-3706)
Jefferson	P. O. Box 830710 Birmingham, AL 35283-0710 (205-325-5195)	Tuscaloosa	P. O. Box 20738 Tuscaloosa, AL 35402 (205-349-3870 EXT 225)
Madison S&U, Rental	100 Northside Square Huntsville, AL 35801-4820 (256-532-3498)	Walker S&U Tax	P. O. Box 1447 Jasper, AL 35501 (205-384-7232)
		Washington	PO Box 146 Chatom, AL 36518 (251-847-2423)

**CITIES/TOWNS WHICH ARE SELF ADMINISTERED**

<u>CITY</u>	<u>COUNTY</u>	<u>ADDRESS/PHONE NO.</u>	<u>CITY</u>	<u>COUNTY</u>	<u>ADDRESS/PHONE NO.</u>
Abbeville Rental	Henry	P. O. Box 427 - 36310 (334-585-6444)	Birmingham S&U, Rental, Lodg	Jefferson	P. O. Box 10566 - 35296-0001 (205-254-2198)
Adamsville S&U, Rental	Jefferson	P. O. Box 309 - 35005-0309 (205-674-5671)	Brent Lodgings	Bibb	P. O. Box 220 - 35034 (205-926-4643)
Alabaster S&U, Rental, Lodg	Shelby	10052 Hwy 119 - 35007 (205-664-6844)	Chickasaw S&U, Rental, Lodg	Mobile	P. O. Box 11307 - 36671 (251-452-6450)
Alexander City Rental Tax	Tallapoosa	P. O. Box 552 - 35011 (256-329-6720)	Clio Rental Tax	Barbour	P. O. Box 219 - 36017 (334-397-2723)
Andalusia Lodgings Tax	Covington	P. O. Box 429 - 36420 (334-222-3313)	Coffeetown S&U Tax	Clarke	P. O. Box 10 - 36524 (251-276-3266)
Argo Rental Tax	Jefferson	8888 Gadsden Hwy Trussville, AL 35173 (205-655-3379)	Cottonwood Rental Tax	Houston	P. O. Box 447 - 36320 (334-691-2671)
Atmore Lodgings Tax	Escambia	P. O. Drawer 1297 - 36504 (251-368-2253)	Cullman S&U Tax	Cullman	P. O. Box 1206 - 35056-1206 (256-775-1398)
Attalla Rental, Lodg	Etowah	P. O. Box 210 - 35954-0210 (256-538-9986)	Daphne S&U, Rental, Lodg	Baldwin	P. O. Box 1047 - 36526-1047 (251-621-9000)
Auburn S&U, Rental, Lodg	Lee	144 Tichenor Ave, Ste 6 - 36830 (334-501-7226)	Dauphin Island Lodgings Tax	Mobile	1011 Bienville Blvd - 36528 (251-861-5525)
Banks Sales Tax	Pike	P. O. Box 6666 - 36005 (334-243-5768)	Decatur S&U, Rental, Lodg	Morgan	P. O. Box 488 - 35602 (256-341-4546) <a href="mailto:taxhelp@decatur-al.gov">taxhelp@decatur-al.gov</a>
Bayou La Batre Lodgings Tax	Mobile	13785 S Wintzell Ave - 36509 (251-824-2171)	Demopolis Lodgings Tax	Marengo	P. O. Box 580 - 36732 (334-289-0577)
Bessemer Rental, Lodgings	Jefferson	1800 Third Ave N - 35020 (205-424-4060)	Edwardsville Sales Tax	Cleburne	P. O. Box 8 - 36261 (256-463-5112)

**CITIES/TOWNS WHICH ARE SELF ADMINISTERED**

<u>CITY</u>	<u>COUNTY</u>	<u>ADDRESS/PHONE NO.</u>	<u>CITY</u>	<u>COUNTY</u>	<u>ADDRESS/PHONE NO.</u>
Enterprise Lodgings	Coffee	P.O. Box 311000 - 36331 (334-347-1211)	Irondale S&U, Rental, Lodg	Jefferson	P. O. Box 100188- 35210 (205-956-9200)
Ethelsville Sales Tax	Pickens	Rt. 1, Box 315 - 35461 (205-658-2651)	Leesburg Rental Tax	Cherokee	P. O. Box 1 - 35983 (256-526-8891)
Eufaula Lodgings Tax	Barbour	P. O. Box 219 - 36027 (334-687-1206)	Linden Lodgings	Marengo	211 N Main St - 36748 (334-295-4121)
Eva S&U, Rental	Morgan	P. O. Box 68 - 35621 (256-796-7360)	Littleville Rental Tax	Colbert	1810 Geo Wallace Hwy Russellville, AL 35653 (256-332-3474)
Fairhope Lodgings	Baldwin	161 N Section Street - 36532 (251-928-2136)	Madison S&U, Rental, Lodg	Madison	P. O. Box 99 - 35758 (256-772-5663)
Fayette Rental, Lodgings	Fayette	102 Second Ave SE - 35555 (205-932-5367)	Marion Rental, Lodgings	Perry	P. O. Box 959 - 36756 (334-683-6545)
Fyffe Rental	DeKalb	Post Office Box 8 - 35971 (256-623-2222)	Midfield Rental Tax	Jefferson	725 Bessemer Super Hwy - 35228 (205-923-7578)
Gardendale Rental Tax	Jefferson	P. O. Box 889 - 35071 (205-631-8789)	Millbrook S&U, Rental, Lodg	Elmore	P. O. Box C - 36054 (334-285-6428)
Graysville S&U Tax	Jefferson	P. O. Box 130 - 35073 (205-674-5643)	Mobile S&U, Rental, Lodg	Mobile	P. O. Box 2745 - 36652-2745 (251-208-7461)
Greensboro Lodgings Tax	Hale	P. O. Drawer 77 - 36744 (334-624-8119)	Montevallo S&U, Rental, Lodg	Shelby	545 Main Street - 35115 (205-665-2555)
Greenville Rental, Lodgings	Butler	P. O. Box 158 - 36037 (334-382-2647)	Montgomery S&U, Lodgings	Montgomery	P. O. Box 1111 - 36101 (334-241-2037)
Gulf Shores S&U, Rental, Lodg	Baldwin	P. O. Box 4089 - 36547 (251-968-2425)	Moody Rental, Lodgings	St. Clair	2900 Daniel Dr - 35004 (205-640-5121)
Harpersville Rental & Lodgings	Shelby	P. O. Box 370 - 35078 (205-672-9961)	Mtn. Brook S&U, Rental, Lodg	Jefferson	P. O. Box 130009 - 35213 (205-870-3532)
Headland Rental	Henry	9 Park Street - 36345 (334-693-3365)	Muscle Shoals Lodgings Tax	Colbert	P. O. Box 2624 - 35662 (256-383-5675)
Helena S&U, Rental	Shelby	P. O. Box 262 - 35080 (205-663-2161)	Nauvoo Sales Tax	Walker	P. O. Box 186 - 35578 (205-697-5890)
Hollywood Lodgings Tax	Jackson	P. O. Box 240 - 35752 (256-259-4845) (205-477-1999)	Northport S&U, Rental, Lodg	Tuscaloosa	P. O. Drawer 569 - 35476 (205-339-7000)
Hoover S&U, Rental, Lodg	Jefferson	P. O. Box 11407 Birmingham, AL 35236-0628 (205-444-7516)	Opelika Rental, Lodgings	Lee	P. O. Box 390 - 36803 (334-705-5100)
Hueytown S&U, Rental	Jefferson	P. O. Drawer C - 35020 (205-491-7010)	Orange Beach S&U, Rental, Lodg	Baldwin	P. O. Box 1159 - 36561-1159 (251-981-6979)
Huntsville S&U, Rental, Lodg	Madison	P. O. Box 040003 - 35804 (256-427-5068)	Pelham S&U, Rental, Lodg	Shelby	P. O. Box 1238 - 35124 (205-663-3901)
Ider Sales Tax	DeKalb	P. O. Box 72 - 35981 (256-657-5717)	Pell City S&U, Rental, Lodg	St Clair	1905 1st Avenue, N. - 35125 (205-338-2244)

**CITIES/TOWNS WHICH ARE SELF ADMINISTERED**

<u>CITY</u>	<u>COUNTY</u>	<u>ADDRESS/PHONE NO.</u>	<u>CITY</u>	<u>COUNTY</u>	<u>ADDRESS/PHONE NO.</u>
Phenix City Lodgings Tax	Russell	601 12th St - 36867 (334-448-2720)	Skyline S&U Tax	Jackson	22172 Ala Hwy 79 Scottsboro, AL 35768 (256-587-3335)
Pickensville Rental, Lodgings	Pickens	16831 Hwy 14 Carrollton, AL 35447-4014 (205-373-2068)	Sylacauga Lodgings Tax	Talladega	P. O. Box 390 - 35150 (256-401-2400)
Pine Hill Lodgings Tax	Wilcox	P. O. Box 397 - 36769 (334-963-4351)	Thomasville Lodgings Tax	Clarke	P. O. Box 127 - 36784 (334-636-5827)
Prattville S&U, Rental, Lodg	Autauga	P. O. Box 680190 - 36068 (334-365-9997)	Trinity S&U, Rental	Morgan	P. O. Box 302 Decatur, AL 35602 (256-351-4619)
Priceville Lodgings Tax	Morgan	242 Marco Drive Decatur, AL 35603-5459 (256-355-5476)	Troy Lodgings Tax	Pike	P. O. Box 549 - 36081 (334-566-0177)
Red Bay Lodgings Tax	Franklin	P. O. Box 2002 - 35582 (256-356-4473)	Trussville Rental, Lodgings	Jefferson	P. O. Box 159 - 35173 (205-655-7478)
Riverside Lodgings Tax	St. Clair	P. O. Box 130 - 35135 (205-338-7692)	Tuscaloosa S&U, Rental, Lodg	Tuscaloosa	P. O. Box 2089 - 35403-2089 (205-349-0222)
Roanoke Lodgings Tax	Randolph	P. O. Box 1270 - 36274 (251-863-4129)	Tuskegee Lodgings	Macon	101 Fonville St - 36083 (334-727-2180)
Robertsdale S&U, Rental	Baldwin	P. O. Box 429 - 36567 (251-947-8920)	Valley Lodgings Tax	Chambers	P. O. Box 186 - 36854 (334-756-3131)
Rockford Sales Tax	Coosa	P. O. Box 128 - 35136 (256-377-4911)	Vestavia Hills Lodgings Tax	Jefferson	P. O. Box 660854 - 35266-0854 (205-978-0127)
Sheffield Rental, Lodgings	Colbert	P. O. Drawer Q - 35660 (256-383-0250)	Wetumpka Lodgings Tax	Elmore	P. O. Box 1180 - 36092 (334-567-5147)
			York Lodgings Tax	Sumter	P. O. Box 37 - 36925 (205-392-5231)

**CITIES & COUNTIES WHICH ARE ADMINISTERED BY PRIVATE COLLECTING FIRMS**

The following cities/counties are administered by **Crockers Accting Service, Inc.** and should be remitted to:

Fort Deposit                      Section

**CROCKERS ACCOUNTING**  
**P. O. Box 950**  
**Alexandria, AL 36250**  
**(1-800-772-9264)**

The following cities/counties are administered by **Sales Tax Auditing & Collection Services** & should be remitted to:

Abbeville                      Hokes Bluff                      Sheffield                      Colbert County  
 Cherokee                      Leighton                      Tuscumbia                      Franklin County  
 Glencoe                      Red Bay

**STACS**  
**P. O. Box 3989**  
**Muscle Shoals, AL 35662**  
**(256-383-5569)**

The following cities/counties are administered by AlaTax Local Government Services and should be remitted to:

AlaTax LGS  
P. O. Box 830725  
Birmingham, AL 35283-0725  
(1-800-556-7274)

**CITIES**

Addison	Butler	Enterprise S&U	Henagar	Moulton	Scottsboro	Wetumpka
Albertville	Calera	Eufaula	Hillsboro	Moundville	Selma	Wilsonville
Alexander City	Camden	Eutaw	Hodges	Mout Vernon	Silverhill	Winfield
Aliceville	Camp Hill	Evergreen	Hurtsboro	Mulga	Smiths Station	Woodstock
Altoona	Carbon Hill	Excel	Jackson	Napier Field	Southside	York
Andalusia	Castleberry	Fayette S&U	Jackson's Gap	New Brockton	Spanish Fort	
Anniston	Cedar Bluff	Five Points	Jacksonville	New Hope	Steele	
Arab	Centre	Flomaton	Jemison	North Courtland	Stevenson	
Ardmore	Centreville	Floral	Kennedy	Notasulga	Sulligent	
Arley	Chelsea	Florence	Kimberly	Ohatchee	Sumiton	
Ashford	Citronelle	Forkland	Kinsey	Oneonta	Tallassee	
Ashville	Clanton	Franklin	Lake View	Opelika	Tarrant	
Athens	Clay	Frisco City	Lanett	Opp	Thomasville	
Atmore	Clayhatchee	Gadsden	Lexington	Pennington	Thorsby	
Attalla S&U	Clayton	Gardendale	Linden	Phenix City	Town Creek	
Bay Minette	Cleveland	Geiger	Lineville	Phil Campbell	Tuskegee	
Beatrice	Columbiana	Glen Allen	Lipscomb	Piedmont	Union Springs	
Beaverton	Coosada	Goodwater	Littleville	Powell	Uniontown	
Belk	Cordova	Gordo	Livingston	Priceville	Valley	
Berry	Cowarts	Gordon	Loxley	Ragland	Valley Grande	
Bessemer	Crossville	Gordonville	Luverne	Rainsville	Vernon	
Blountsville	Cuba	Goshen	Lynn	Red Level	Vestavia Hills	
Boaz	Dadeville	Greensboro	Maplesville	Reform	Vina	
Boligee	Demopolis	Guin	Marion	Rehobeth	Vincent	
Branchville	Dora	Gurley	Midland City	Repton	W Jefferson	
Brantley	Dothan	Hackleburg	Midway	Riverside	Warrior	
Brent	Double Springs	Haleyville	Millport	Rutledge	Weaver	
Brewton	Douglas	Hamilton	Millry	Samson	Webb	
Bridgeport	Eclectic	Hartselle	Monroeville	Sand Rock	Wedowee	
Brilliant	Elberta	Headland	Morris	Sandford	West Blocton	
Brookwood	Elmore	Heflin	Mosses	Sardis City	Westover	

**COUNTIES**

Autauga	Houston
Barbour	Jackson
Bibb	Lamar
Blount	Lauderdale S&U
Bullock S&U	Lawrence
Calhoun S&U	Lee S&U
Chambers	Limestone
Chilton S&U	Lowndes
Choctaw	Macon S&U
Clarke	Marengo
Clay	Marion
Cleburne S&U	Marshall
Coffee	Monroe
Conecuh	Perry
Covington	Pickens S&U
Dale	Pike
Dallas	Russell
Elmore	Sumter
Etowah	Tallapoosa
Fayette	Walker Lodg
Greene S&U	Walker Rent
Hale	Wilcox
Henry	Winston