



ALABAMA DEPARTMENT OF REVENUE

COM: 101
5/02

Combined Registration/Application/Change Form

PLEASE SEE INSTRUCTIONS ON BACK PAGE BEFORE COMPLETING FORM

ACCOUNT NUMBER FOR OFFICE USE ONLY WITHHOLDING NUMBER
AGGREGATE CHAIN NUMBER

TYPE OR PRINT ALL INFORMATION ON THIS APPLICATION

SECTION A: Business Information (all applicants must complete this section - see instructions, page 4)

- 1 Taxes to register for on this application: CHECK APPROPRIATE BOX(ES) - NO FEE REQUIRED
Sales Tax Rental Tax Lodgings Tax Sellers Use Tax Consumers Use Tax Income Tax Withholding
Reason for application:
New Application Reopen Name Change / Address Change - Date of change: Additional Location

2 Name and business location address:
The location where sales will take place must be exact street number, or if on a highway or rural route, give details as to location (a P.O. Box will not suffice).

2a Mailing address:
(Where you want to have your returns mailed and/or CPA, attorney, or other agent's name and address if you want your returns sent there. Please attach additional sheets listing any other alternate addresses and which tax returns you wish sent to each address if necessary.)

LEGAL NAME OF APPLICANT, EMPLOYER, CORPORATION, PARTNERSHIP, TRUST, ETC.
TRADE NAME OR DIVISION (IF DIFFERENT FROM ABOVE)
ADDRESS
CITY COUNTY STATE ZIP
PHONE (INCLUDE AREA CODE) PERSON TO CONTACT

CPA, ATTORNEY, OR OTHER AGENT'S NAME (IF YOU HAVE ONE)
ADDRESS
CITY COUNTY STATE ZIP
E-MAIL ADDRESS

2b Federal Employer ID Number: THIS IS NOT YOUR SOCIAL SECURITY NUMBER, SEE BLOCK 6

3 Location of business: (For sales, lodgings, sellers use, and consumers use tax only) CHECK ONE OF THE FOLLOWING BOXES FOR LOCATION OF BUSINESS
Corporate Limits of City Police Jurisdiction Outside Corporate Limits and Police Jurisdiction

3a Complete the enclosed "State Administered City and County List" for all locations where you anticipate transacting or soliciting business.

4 Type of ownership: CHECK APPROPRIATE BOX
Proprietorship Partnership Corporation Professional Association Limited Liability Company
Limited Liability Partnership Governmental Agency Other

** For any registration, name change, or merger, corporations must attach one of the following: copy of the certified Certificate of Incorporation, Amended Certificate of Incorporation, Certificate of Authority or Articles of Incorporation. Limited Liability Companies/Partnerships must provide a copy of the certified Articles of Organization, including members' names and Social Security Numbers or Federal ID Numbers listed. Professional Corporations/Associations must provide copy of certified Articles of Association. If members or partners are added or removed, you must notify the Department of Revenue in writing and include supporting documentation.

5 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.
Signature of owner or all partners is required. If a corporate application, an officer must sign. If a Partnership or Limited Liability Partnership application, all partners must sign (attach additional sheet if necessary). If a Limited Liability Company a member must sign. Signatures of accountants, certified public accountants, or other agents will not be accepted. Signature stamps, photocopies or fax copies of applications or unsigned applications will not be accepted.

SIGNED TITLE DATE (MONTH / DAY / YEAR)
SIGNED TITLE DATE (MONTH / DAY / YEAR)
SIGNED TITLE DATE (MONTH / DAY / YEAR)

6 Identify current owners, partners, corporate officers, members, employers, or trustees including social security numbers or Federal ID Number: ATTACH ADDITIONAL PAGE IF NECESSARY

NAME TITLE SOCIAL SECURITY NO. HOME PHONE
HOME ADDRESS CITY STATE ZIP
NAME TITLE SOCIAL SECURITY NO. HOME PHONE
HOME ADDRESS CITY STATE ZIP
NAME TITLE SOCIAL SECURITY NO. HOME PHONE
HOME ADDRESS CITY STATE ZIP
NAME TITLE SOCIAL SECURITY NO. HOME PHONE
HOME ADDRESS CITY STATE ZIP

7 If business is a subsidiary, give name and Federal Employer I.D. Number (FEIN) of parent corporation:

8 Is applicant now or has applicant ever been registered for any Alabama business taxes? Yes No
If yes, list the tax type and account numbers (attach additional sheet if necessary).

TAX TYPE ACCOUNT NUMBER TAX TYPE ACCOUNT NUMBER
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9 Nature of business (Sales Tax applicants please see Section B of instructions before completing this section): CHECK ALL BOXES WHICH APPLY
Manufacturing Wholesale Retail Both Wholesale and Retail Service Contractor Other

SECTION B: Sales Tax (see instructions, page 4)

10 Please list the specific products sold:

11 Date that applicant began or will begin making retail sales in the state of Alabama (month / day / year):

SECTION C: Income Tax Withholding (see instructions, page 4)

12 Date employer began, should have begun, or will begin withholding Alabama income tax (month / day / year):

13 Since the date in Item 12, are you continuing to withhold Alabama Income Tax? Yes No

14 Total estimated annual number of employees in Alabama:

15 Employer's Return of Alabama Income Tax Withheld:

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

Alabama Income Tax Withheld: \$ (attach remittance, see next page)

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

SECTION D: Lodgings Tax (see instructions, page 4)

16 Date began or will begin furnishing lodgings (month / day / year):

17 Type of lodging (hotel, motel, condominium, campground, etc.):

Check this box if providing telephone services which are separately stated.

SECTION E: Rental Tax (see instructions, page 4)

18 Please describe type of product leased:

19 Date began or will begin leasing tangible personal property in Alabama (month / day / year):

(This does not include real estate, see Section D for real estate leasing.)

SECTION F: Sellers Use Tax - For Out of State Sellers Only (see instructions, page 4)

20 Please describe type of product sold:

21 Date began or will begin making retail sales in Alabama (month / day / year):

22 Name and address of soliciting agents operating in Alabama: ATTACH ADDITIONAL PAGE IF NECESSARY

NAME ADDRESS CITY STATE ZIP
NAME ADDRESS CITY STATE ZIP

SECTION G: Consumers Use Tax - For Out of State Purchases Only (see instructions, page 4)

23 Date purchases are to begin (month / day / year):

SECTION H: Miscellaneous Information (see instructions, page 4)

24 Name and address of former owner:

NAME

NAME OF BUSINESS OR CORPORATION

MAILING ADDRESS

CITY STATE ZIP

NOTE: If tax should be remitted to the state, ATTACH CHECK TO THIS APPLICATION and indicate on check which tax you are paying.

Make check payable to: Alabama Department of Revenue

Send a SEPARATE check for each tax that you are paying.

TYPE OF TAX	TAXABLE SALES / RECEIPTS	TAX DUE
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____

The Combined Registration/Application/Change Form was designed to allow businesses the opportunity to complete one all-inclusive form that will satisfy many needs and eliminate filing multiple forms. This is the Department of Revenue’s initial step in simplifying registration procedures.

If you need assistance, please call (334) 242-1170 or come to our Montgomery office at 50 North Ripley Street, 4th floor, room 4301.

Mail completed application and any initial tax returns to:

**Alabama Department of Revenue
Central Registration Unit
P.O. Box 327100
Montgomery, AL 36132-7100**

Note: Before mailing your application, be sure that it is signed by the owners, partners, members, or corporate officers on line number 5 and that line number 6 is filled out completely. Also, be sure to include the following with your application:

- any initial tax due
- federal employer identification number
- articles of incorporation or organization if applicable

If you have questions concerning a specific tax matter, please contact the Taxpayer Service Center nearest you.

Taxpayer Service Centers

- Auburn/Opelika – 3300 Skyway Drive, Auburn (36830) Phone (334) 887-9549
- Birmingham – 2024 3rd Avenue North (35203) Phone (205) 323-6387
- ~~Decatur – 1403A Beltline Road, S.W. (35601) Phone (256) 353-2932~~
- Dothan – 344 North Oates Street (36303) Phone (334) 793-5803
- Gadsden – 235 College Street (35901) Phone (256) 547-0554
- Huntsville – 994 Explorer Boulevard (35806) Phone (256) 922-1082
- Mobile – 857 Downtowner Blvd., Suite E (36609) Phone (251) 344-4737
- Montgomery – 1021 Madison Avenue (36104) Phone (334) 242-2677
- Muscle Shoals – 3005 So. Wilson Dam Highway (35661) Phone (256) 383-4631
- Tuscaloosa – 518 19th Avenue (35401) Phone (205) 759-2571
- TDD Number – (334) 242-3061

The address for the Alabama Department of Revenue Web site is www.ador.state.al.us.

Combined Registration/Application/Change Form

Instructions – General Information

The following information will enable you to fill out the application more accurately. All questions must be answered. If the questions do not apply write N/A in the space provided for the answer. The instruction numbers correspond with the numbered items on the form.

SECTION A: Business Information

1. Check the appropriate box(es) that describe the tax(es) you are applying for.

2. State legal name of applicant; trade name; complete mailing address for your business and a business telephone number, including area code. If your location is a rural route number, also enter highway number or the road name.

2a. Complete this section only if mailing address differs from business address in Item 2.

2b. Provide your 9-digit Federal Employer Identification Number (FEIN) if you pay wages to anyone other than yourself. Further information can be obtained from any Internal Revenue Service office.

3. Check the appropriate jurisdiction that your business will fall under.

3a. Complete the enclosed "State Administered City and County List" for all locations from which you will operate and solicit business (this should also include rental businesses).

4. **Indicate form of ownership. Corporations must attach a certified copy of certificate of incorporation for new account or amended certificate of incorporation for name change or merger. Professional associations must provide copy of articles of association/charter for the same. Limited Liability Companies and Partnerships must attach a certified copy of the Articles of Organization, including members' names.**

5. Signature(s) of each owner, partner, or an elected corporate officer of the corporation is required to validate application. If a Limited Liability Company application, a member must sign. Signature stamps, copies, or unsigned applications are not acceptable.

6. Provide name(s), addresses, and social security numbers of each owner or corporate officer or member. Corporations must also provide titles of each corporate officer. Under authority of Sections 40-29-72 and 40-29-73, *Code of Alabama 1975*, corporate officials are responsible for collecting, accounting for, and/or payment of trust fund taxes and may be held personally liable for their payment.

7. Indicate name and Federal Employer Identification Number of parent company if applicable.

8. List all previously held tax accounts and their account numbers.

SECTION B: Sales Tax

A retail Sales Tax License is required if you are making retail sales of tangible personal property from an inventory

located in the state of Alabama, or operating a place of amusement. If your business is a rental business, see Section E. Provide the date you will begin or have begun making retail sales of tangible personal property in Alabama. Licenses are not issued more than 90 days before this beginning date. If your business is located out of state you could be subject to Sellers Use Tax instead of Sales Tax. (See Section F). Also, please provide type of product sold.

SECTION C: Income Tax Withholding

A withholding tax account number is needed only if you are withholding or have withheld Alabama income tax from an employee's wages. If Alabama income tax has been withheld prior to filing this application and is now due and unpaid, remittance of such tax must accompany the application when filed. If tax has been withheld but is not due to be remitted at the time the application is filed, Item 15 may be omitted. If the amount reported in Item 15 was withheld in two or more calendar quarter reporting periods, a statement of the amount withheld each calendar quarter must accompany the application when filed.

SECTION D: Lodgings Tax

16. Provide the date you will begin or have begun furnishing lodgings (i.e. Motel, Hotel, Condominium, etc.) in Alabama. Licenses are not issued more than 90 days before this beginning date.

SECTION E: Rental Tax

Provide the date you will begin or have begun leasing tangible personal property in Alabama. Licenses are not issued more than 90 days before this beginning date. Completion of this portion is necessary when you are leasing tangible personal property (i.e. video tapes, auto, etc.) to others. Also, please provide type of product leased.

SECTION F: Sellers Use Tax

A Sellers Use Tax License is required if you are making retail sales of tangible personal property from an inventory located outside the state of Alabama. You will need to provide the date you began or will begin making retail sales of tangible personal property in the state of Alabama, and provide the names and addresses of all agents who are soliciting sales in Alabama (if any). Also, please provide type of product sold.

SECTION G: Consumers Use Tax

23. Provide the date you began or will begin making purchases of tangible personal property from outside the state of Alabama for use, storage, or consumption within the state of Alabama.

SECTION H: Miscellaneous

24. Indicate name and address of former owner, if any. The former owner is required to separately notify the Department of Revenue of his/her business closing.

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 **w**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 those cities and counties **NOT LISTED**, you should contact the administering agent listed within the enclosed list **(CITIES/COUNTIES NOT ADMINISTERED BY THE DEPARTMENT OF REVENUE or visit our WEB SITE at WWW.ADOR.STATE.AL.US.** For further information you may call 334-242-1490 or 334-242-1170.

9668 AKRON	9438 GILBERTOWN	9605 NEW SITE	9470 WATERLOO
9709 ALLGOOD	9733 GLENWOOD	9688 NEWBERN	9761 WAVERLY
9479 ANDERSON	9744 GOLDVILLE	9472 NEWVILLE	9440 WEAVER
9729 ARGO	9377 GOODWATER	9407 NOTASULGA	9684 WHITE HALL
9602 ARITON	9613 GORDON	9603 OAK GROVE	9686 WILTON
9351 ASHLAND	9740 GORDONVILLE	9652 OAKMAN	9690 WOODLAND
9752 BAKER HILL	9476 GOSHEN	9641 ODENVILLE	9751 WOODVILLE
9439 BAYOU LA BATRE	9398 GRANT	9703 OWENS CROSS RD	9732 YELLOW BLUFF
9643 BEAR CREEK	9435 GREENVILLE	9315 OXFORD	
9756 BEAVERTON	9759 GRIMES	9610 PICKENSVILLE	
9711 BELK	9673 GROVE HILL	9753 PIKE ROAD	
9748 BLACK	9344 GUNTERSVILLE	9490 PINCKARD	
9731 BLUE SPRINGS	9768 HALEBURG	9421 PINE HILL	
9707 BOLIGEE	9600 HAMMONDVILLE	9430 PISGAH	7001 AUTAUGA COUNTY
9474 BRIGHTON	9645 HARPERSVILLE	9420 PLEASANT GROVE	7702 BALDWIN CO LODGINGS
9708 BROOKSIDE	9481 HARTFORD	9431 PRICHARD	7007 BUTLER COUNTY
9329 CARROLLTON	9658 HAYDEN	9666 RAINBOW CITY	7009 CHAMBERS COUNTY
9674 CASTLEBERRY	9409 HAYNEVILLE	9749 REECE CITY	7509 CHAMBERS COUNTY LODGINGS
9312 CHATOM	9687 HOBSON CITY	9659 REPTON	7010 CHEROKEE COUNTY
9627 CHILDERSBURG	9465 HOLLYWOOD	9705 RIDGEVILLE	7510 CHEROKEE CO LODGINGS
9614 CLAYHATCHEE	9491 HOMEWOOD	9739 RIVER FALLS	7511 CHILTON CO LODGINGS
9615 CLAYTON	9451 HURTSBORO	9637 RIVERVIEW	7515 CLEBURNE CO LODGINGS
9443 CLIO	9743 HYTOP	9319 ROANOKE	7715 CLEBURNE CO LODG IN HEFLIN
9498 COFFEE SPRINGS	9680 JASPER	9390 ROGERSVILLE	7019 COOSA COUNTY
9760 COKER	9629 KANSAS	9758 SARALAND	7519 COOSA CO LODGINGS
9459 COLUMBIA	9396 KILLEN	9702 SHORTER	7021 CRENSHAW COUNTY
9422 COTTONWOOD	9366 KINSTON	9427 SILAS	7525 DEKALB CO LODGINGS
9635 COURTLAND	9466 LAFAYETTE	9486 SIPSEY	7725 DEKALB CO LODG IN FT PAYNE
9737 CREOLA	9123 LANGSTON	9322 SLOCOMB	7127 ESCAMBIA CO S&U - PJ 4 CITIES
9343 DALEVILLE	9446 LEVEL PLAINS	9606 SNEAD	7227 ESCAMBIA CO S&U - PJ 1 CITY
9721 DAUPHIN ISLAND	9403 LINCOLN	9728 SOMERVILLE	7727 ESCAMBIA CO S&U - UNINCORP
9494 DAVISTON	9648 LISMAN	9714 SPRINGVILLE	7031 GENEVA COUNTY
9755 DEATSVILLE	9742 LOCKHART	9478 ST FLORIAN	7532 GREENE CO LODGINGS
9757 DETROIT	9726 LOCUST FORK	9649 SUMMERDALE	7539 LAUDERDALE CO LODGINGS
9722 DOZIER	9361 LOUISVILLE	9691 SUSAN MOORE	7541 LEE CO LODGINGS
9460 DUTTON	9656 MALVERN	9467 SWEET WATER	7554 PICKENS CO LODGINGS
9385 ELBA	9672 MARGARET	9442 SYLACAUGA	7056 RANDOLPH COUNTY
9457 ELDRIDGE	9462 MCINTOSH	9387 TALLADEGA	7061 TALLADEGA CO
9654 ELKMONT	9419 MCKENZIE	9736 TAYLOR	7761 TALLADEGA CO (CITY LIMITS)
9692 EMELLE	9655 MENTONE	9660 THOMASTON	7161 TALLADEGA CO (POLICE JURISD)
9633 EXCEL	9375 MIDFIELD	9372 TOXEY	
9425 FAUNSDALE	9126 MIDWAY	9348 TRAFFORD	
9492 FOLEY	9100 MILLPORT	9746 TRIANA	
9394 FRISCO CITY	9671 MOODY	9620 TRUSSVILLE	
9704 FULTON	9677 MOSES	9456 UNION GROVE	
9741 GANTT	9735 MOUNTAINBORO	9357 VALLEY HEAD	
9734 GAYLESVILLE	9764 MUNFORD	9750 VANCE	
9699 GEIGER	9341 MUSCLE SHOALS	9323 WADLEY	
9303 GENEVA	9724 MYRTLEWOOD	9475 WALDO	
9318 GERALDINE	9689 NEEDHAM	9715 WALNUT GROVE	

For those cities and counties **NOT LISTED**, 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:
WWW.ADOR.STATE.AL.US

LOCAL TAXES NOT ADMINISTERED BY THE ALABAMA DEPARTMENT OF REVENUEThe 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	Bridgeport	Demopolis	Greensboro	Littleville	Phenix City	Sumiton	Wilsonville	Hale
Addison	Brilliant	Dora	Guin	Livingston	Phil Campbell	Sylvan Springs	Winfield	Henry
Albertville	Brookwood	Dothan	Gurley	Loxley	Powell	Sylvania	Woodstock	Houston
Alexander City	Brundidge	Double Springs	Hackleburg	Luverne	Priceville	Tallassee	York	Jackson
Aliceville	Butler	Douglas	Haleyville	Lynn	Ragland	Tarrant	COUNTIES	Lamar
Altoona	Calera	East Brewton	Hamilton	Maplesville	Rainsville	Thomasville	Barbour	Lauderdale S&U
Andalusia	Camden	Eclectic	Hartselle	Marion	Red Bay	Thorsby	Bibb	Lawrence
Anniston	Camp Hill	Elberta	Headland	Midland City	Red Level	Town Creek	Blount	Lee S&U
Arab	Carbon Hill	Elmore	Heflin	Millry	Reform	Troy	Bullock	Limestone
Ardmore	Cedar Bluff	Enterprise	Henagar	Monroeville	Rehobeth	Tuscumbia	Calhoun	Lowndes
Arley	Centre	Eufaula	Hillsboro	Morris	Riverside	Tuskegee	Chilton	Macon
Ashford	Centreville	Eutaw	Hodges	Moulton	Russellville	Uniontown	Choctaw	Marengo
Ashville	Chelsea	Evergreen	Jackson	Moundville	Rutledge	Union Springs	Clarke	Marion
Athens	Citronelle	Falkville	Jackson's Gap	Mount Vernon	Samson	Valley	Clay	Marshall
Attmore	Clanton	Fayette S&U	Jacksonville	Mulga	Sand Rock	Valley Grande	Cleburne S&U	Monroe
Attalla	Clay	Flomaton	Jemison	Napier Field	Sardis City	Vernon	Coffee	Perry
Autaugaville	Cleveland	Florala	Kennedy	New Brockton	Scottsboro	Vestavia Hills	Conecuh	Pickens S&U
Bay Minette	Coaling	Florence	Kimberly	New Hope	Selma	Vina	Covington	Pike
Berry	Collinsville	Forkland	Kinsey	Newton	Sheffield	Vincent	Dale	Russell
Bessemer	Columbiana	Franklin	Lanett	N Courtland	Silverhill	Warrior	Dallas	Sumter
Blountsville	Coosada	Fultondale	Leeds	Ohatchee	Smiths Station	Webb	Elmore	Tallapoosa
Boaz	Cordova	Fyffe S&U	Leesburg	Opelika	Southside	Wedowee	Escambia	Walker Rent
Branchville	Cowarts	Gadsden	Lexington	Opp	Spanish Fort	West Blocton	Etowah	Walker Lodg
Brantley	Crossville	Gardendale	Linden	Ozark	Steele	W Jefferson	Fayette	Wilcox
Brent	Cuba	Georgiana	Lineville	Parrish	Stevenson	Westover	Greene S&U	Winston
Brewton	Dadeville	Glencoe	Lipscomb	Pennington	Sulligent	Wetumpka		

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

CROCKERS ACCOUNTING
P.O. BOX 950
ALEXANDRIA, AL 36250
(1-800-772-9264)

Fort Deposit
 Gordo

Ranburne
 Section

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

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

City of Abbeville
 Town of Cherokee
 Town of Hokes Bluff

Town of Leighton
 Colbert County
 Franklin County

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)	Montgomery	P. O. Box 4779 Montgomery, AL 36103-4779 (334-832-1697)
Calhoun Rental Tax	1702 Noble St Anniston AL 36201 (256-241-2800)	Morgan	P. O. Box 1848 Decatur, AL 35602 (256-351-4619)
Cullman	P. O. Box 1206 Cullman, AL 35056-1206 (256-775-1398)	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	100 Northside Square Huntsville, AL 35801-4820 (256-532-3498)	Walker S&U Tax	P. O. Box 1447 Jasper, AL 35501 (205-384-7232)
Mobile	P. O. Box 2207 Mobile, AL 36652-2207 (251-574-4800)		

CITIES/TOWNS NOT ADMINISTERED BY THE ALABAMA DEPARTMENT OF REVENUE

<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)	Coffeeville S&U Tax	Clarke	P. O. Box 10 - 36524 (251-276-3266)
Adamsville S&U, Rental	Jefferson	P. O. Box 309 - 35005-0309 (205-674-5671)	Cottonwood Rental Tax	Houston	P. O. Box 447 - 36320 (334-691-2671)
Alabaster S&U, Rental, Lodg	Shelby	127 1st Street SW - 35007 (205-664-6800)	Cullman S&U Tax	Cullman	P. O. Box 1206 Cullman, AL 35056-1206 (256-775-1398)
Alexander City Rental Tax	Tallapoosa	P. O. Box 552 - 35011 (256-329-6720)	Daphne S&U, Rental, Lodg	Baldwin	P. O. Box 1047 - 36526-1047 (251-621-9000)
Andalusia Lodgings Tax	Covington	P. O. Box 429 - 36420 (334-222-3313)	Dauphin Island Lodgings Tax	Mobile	1011 Bienville Blvd - 36528 (251-861-5525)
Argo Rental Tax	Jefferson	8888 Gadsden Hwy Trussville, AL 35173 (205-655-3379)	Decatur S&U, Rental, Lodg	Morgan	P. O. Box 488 - 35602 (256-351-7552)
Ashford Rental Tax	Houston	P. O. Drawer 428 - 36312 (334-899-3366)	Demopolis Lodgings Tax	Marengo	P. O. Box 580 - 36732 (334-289-0577)
Athens Lodgings Tax	Limestone	P. O. Box 1089 - 35612 (256-233-8730)	Edwardsville Sales Tax	Cleburne	P. O. Box 8 - 36261 (256-463-5112)
Atmore Lodgings Tax	Escambia	P. O. Drawer 1297 - 36504 (251-368-2253)	Ethelville Sales Tax	Pickens	Rt. 1, Box 315 - 35461 (205-658-2651)
Attalla Rental, Lodg	Etowah	P. O. Box 210 - 35954-0210 (256-538-9986)	Eufaula Lodgings Tax	Barbour	P. O. Box 219 - 36027 (334-687-1206)
Auburn S&U, Rental, Lodg	Lee	144 Tichenor Ave, Ste 6 Auburn, AL 36830 (334-821-1900)	Eva S&U, Rental	Morgan	P. O. Box 68 - 35621 (256-796-7360)
Banks Sales Tax	Pike	P. O. Box 6666 - 36005 (334-243-5768)	Fairfield S&U, Rental, Lodg	Jefferson	P. O. Drawer 437 - 35064 (205-788-2492)
Bayou La Batre Lodgings Tax	Mobile	13785 S Wintzell Ave - 36509 (251-824-2171)	Fairhope Lodgings	Baldwin	161 N Section Street - 36532 (334-928-2136)
Bessemer Rental, Lodgings	Jefferson	1800 Third Ave N - 35020 (205-424-4060)	Fayette Rental, Lodgings	Fayette	102 Second Ave SE - 35555 (205-932-5367)
Birmingham S&U, Rental, Lodg	Jefferson	P. O. Box 10566 - 35296-0001 (205-254-2198)	Fort Payne S&U, Rental, Lodg	DeKalb	200 Gault Ave S, Ste 100 - 35 (256-845-1524)
Brent Rental, Lodgings	Bibb	P. O. Box 220 - 35034 (205-926-4643)	Fyffe Rental	DeKalb	Post Office Box 8 - 35971 (256-623-2222)
Chickasaw S&U, Rental, Lodg	Mobile	P. O. Box 11307 - 36671 (251-452-6450)	Gardendale Rental Tax	Jefferson	P. O. Box 889 - 35071 (205-631-8789)
Clio Rental Tax	Barbour	P. O. Box 219 - 36017 (334-397-2723)	Glen Allen Sales Tax	Fayette	P. O. Box 40 - 35559 (205-487-2014)

CITIES/TOWNS NOT ADMINISTERED BY THE ALABAMA DEPARTMENT OF REVENUE

<u>CITY</u>	<u>COUNTY</u>	<u>ADDRESS/PHONE NO.</u>	<u>CITY</u>	<u>COUNTY</u>	<u>ADDRESS/PHONE NO.</u>
Graysville S&U Tax	Jefferson	P. O. Box 130 - 35073 (205-674-5643)	Littleville Rental Tax	Colbert	1810 Geo Wallace Hwy Russellville, AL 35653 (256-332-3474)
Greensboro Lodgings Tax	Hale	P. O. Drawer 77 - 36744 (334-624-8119)	Livingston Lodgings Tax	Sumter	P. O. Drawer W - 35470 (205-652-2505)
Greenville Rental, Lodgings	Butler	P. O. Box 158 - 36037 (334-382-2647)	Loxley Lodgings Tax	Baldwin	P. O. Box 9 - 36551 (251-964-5162)
Gulf Shores S&U, Rental, Lodg	Baldwin	P. O. Box 4089 - 36547 (251-968-2425)	Madison S&U, Rental, Lodg	Madison	P. O. Box 99 - 35758 (256-772-5663)
Harpersville Rental & Lodgings	Shelby	P. O. Box 370 - 35078 (205-672-9961)	Marion Rental, Lodgings	Perry	P. O. Box 959 - 36756 (334-683-6545)
Headland Rental	Henry	9 Park Street - 36345 (334-693-3365)	Midfield Rental Tax	Jefferson	725 Bessemer Super Hwy - 35 (205-923-7578)
Helena S&U, Rental	Shelby	P. O. Box 262 - 35080 (205-663-2161)	Millbrook S&U, Rental, Lodg	Elmore	P. O. Box C - 36054 (334-285-6428)
Hollywood Lodgings Tax	Jackson	P. O. Box 240 - 35752 (256-259-4845)	Mobile S&U, Rental, Lodg	Mobile	P. O. Box 2745 - 36652-2745 (251-208-7461)
Hoover S&U, Rental, Lodg	Jefferson	P. O. Box 11407 Birmingham, AL 35236-0628 (205-444-7516)	Montevallo S&U, Rental, Lodg	Shelby	545 Main Street - 35111 (205-665-2555)
Hueytown S&U, Rental	Jefferson	P. O. Drawer C - 35020 (205-491-7010)	Montgomery S&U, Lodgings	Montgomery	P. O. Box 1111 - 36101 (334-241-2037)
Huntsville S&U, Rental, Lodg	Madison	P. O. Box 040003 - 35804 (256-427-5068)	Moody Rental, Lodgings	St. Clair	2900 Daniel Dr - 35004 (205-640-5121)
Ider Sales Tax	DeKalb	P. O. Box 72 - 35981 (256-657-5717)	Mtn. Brook S&U, Rental, Lodg	Jefferson	P. O. Box 130009 - 35213 (205-870-3532)
Irondale S&U, Rental, Lodg	Jefferson	P. O. Box 66028 - 35210 (205-956-9200)	Mulga Rental Tax	Jefferson	P. O. Box 549 - 35118 (205-781-0645)
Lake View S&U Tax	Tuscaloosa	21289 Phyllis Dr. - 35111 (205-477-1999)	Muscle Shoals Lodgings Tax	Colbert	P. O. Box 2624 - 35662 (256-383-5675)
Lanett Lodgings Tax	Chambers	P. O. Box 290 - 36863 (334-644-2141)	Nauvoo Sales Tax	Walker	P. O. Box 186 - 35578 (205-697-5890)
Leesburg Rental Tax	Cherokee	P. O. Box 1 - 35983 (256-526-8891)	Northport S&U, Rental, Lodg	Tuscaloosa	P. O. Drawer 569 - 35476 (205-339-7000)
Linden Rental, Lodgings	Marengo	211 N Main St - 36748 (334-295-4121)	Oneonta S&U, Rental	Blount	P. O. Box 750 - 35121 (205-274-2150)

CITIES/TOWNS NOT ADMINISTERED BY THE ALABAMA DEPARTMENT OF REVENUE

<u>CITY</u>	<u>COUNTY</u>	<u>ADDRESS/PHONE NO.</u>	<u>CITY</u>	<u>COUNTY</u>	<u>ADDRESS/PHONE NO.</u>
Opelika Rental, Lodgings	Lee	P. O. Box 390 - 36803 (334-705-5100)	Rutledge Lodgings Tax	Crenshaw	P. O. Box 85 - 36071 (334-335-6624)
Orange Beach S&U, Rental, Lodg	Baldwin	P. O. Box 1159 - 36561-1159 (251-981-6979)	Satsuma S&U, Rental, Lodg	Mobile	P. O. Box 517 - 36572 (251-675-1440)
Pelham S&U, Rental, Lodg	Shelby	P. O. Box 1238 - 35124 (205-663-3901)	Sheffield Rental, Lodgings	Colbert	P. O. Drawer Q - 35660 (256-383-0250)
Pell City S&U, Rental, Lodg	St Clair	1905 1st Avenue, N. - 35125 (205-338-2244)	Skyline S&U Tax	Jackson	22172 Ala Hwy 79 Scottsboro, AL 35768 (256-587-3335)
Phenix City Lodgings Tax	Russell	601 12th St - 36867 (334-448-2720)	Somerville Rental Tax	Morgan	P. O. Box 153 - 35670 (256-778-8282)
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)
Piedmont S&U, Rental, Lodg	Calhoun	P. O. Drawer 112 - 36272 (256-447-9007)	Thomasville Lodgings Tax	Clarke	P. O. Box 127 - 36784 (334-636-5827)
Pine Hill Lodgings Tax	Wilcox	P. O. Box 397 - 36769 (334-963-4351)	Trinity S&U, Rental	Morgan	P. O. Box 302 Decatur, AL 35602 (256-351-4619)
Powell Rental Tax	DeKalb	110 Broad St North Fyffe, AL 35971 (256-638-4283)	Troy Lodgings Tax	Pike	P. O. Box 549 - 36081 (334-566-0177)
Prattville S&U, Rental, Lodg	Autauga	P. O. Box 680190 - 36068 (334-365-9997)	Trussville Rental, Lodgings	Jefferson	P. O. Box 159 - 35173 (205-655-7478)
Priceville Lodgings Tax	Morgan	242 Marco Drive Decatur, AL 35603-5459 (256-355-5476)	Tuscaloosa S&U, Rental, Lodg	Tuscaloosa	P. O. Box 2089 - 35403-2089 (205-349-0222)
Red Bay Lodgings Tax	Franklin	P. O. Box 2002 - 35582 (256-356-4473)	Tuskegee Lodgings	Macon	101 Fonville St - 36083 (334-727-2180)
Riverside Lodgings Tax	St. Clair	P. O. Box 130 - 35135 (205-338-7692)	Valley Lodgings Tax	Chambers	P. O. Box 186 - 36854 (334-756-3131)
Roanoke Lodgings Tax	Randolph	P. O. Box 1270 - 36274 (251-863-4129)	Vestavia Hills Lodgings Tax	Jefferson	P. O. Box 660854 - 35266-0854 (205-978-0127)
Robertsdale S&U, Rental	Baldwin	P. O. Box 429 - 36567 (251-947-8920)	Warrior Rental Tax	Jefferson	215 Main St - 35180 (205-647-0520)
Rockford Sales Tax	Coosa	P. O. Box 128 - 35136 (256-377-4911)	Wetumpka Lodgings Tax	Elmore	P. O. Box 1180 - 36092 (334-567-5147)
Russellville Lodgings Tax	Franklin	P. O. Box 1148 - 35653 (256-332-6060)	York Lodgings Tax	Sumter	P. O. Box 37 - 36925 (205-392-5231)