



ALABAMA DEPARTMENT OF REVENUE Combined Registration/Application

COM: 101
10/12

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 LOCATION CITY STATE ZIP COUNTY CITY LIMITS PJ

MAILING ADDRESS (IF DIFFERENT FROM ABOVE) CITY STATE ZIP

BUSINESS TELEPHONE NUMBER FAX NUMBER

CONTACT NAME CONTACT TELEPHONE NUMBER EMAIL ADDRESS

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

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

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:

Table with 2 columns for owner information, including fields for Primary Name/Last Name, First Name, Title, Social Security Number, FEIN, Home Address, City, State, ZIP, and Home Telephone Number.

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

Table for previous owner information with fields for Primary Name/Last Name, First Name, Home Telephone Number, Account Number, Home Address, City, State, ZIP.

TAXES TO REGISTER FOR ON THIS APPLICATION:

- State Sales Tax State Sellers Use Tax Mobile Communication Services Tax Pharmaceutical Providers Tax
State Administered Local Sales, Use, Rental, or Leasing and Lodgings Taxes (Applicant must fill out Section C) Utility Privilege Tax AL Nursing Home Privilege Tax
State Consumers Use Tax State Rental or Leasing Tax 2.2 Utility Tax Prepaid Wireless 9-1-1 Service Charge
State Lodging Tax Utility Excise Tax Income Withholding Tax

Section B: Income Tax Withholding (Employee eligibility verification required through E-Verify - See instructions on page 4)

- 1 Date of First Payroll Withholding (month / day / year):
2 Since the Date on Line 1, are you continuing to withhold Alabama Income Tax? Yes No If no, last payroll date (month / day / year):
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.

Table for signature information with columns for Applicant Name/Last Name, First Name, Title, and 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

Section C: All applicants applying for a sellers use account must complete this section

Please check all the items below that describe this company's business activities in Alabama. You must make a selection to continue. If none of these items pertain to this business, select "None of the above."

- Maintains a place of business in Alabama, such as an office, agency, warehouse, showroom, retail outlet, manufacturing plant, etc.
- Has an employee or independent representative in Alabama, such as a salesman, sales representative, manufacturer's representative, contractor, agent, installer, repairman, etc.
- Delivers merchandise to customers in Alabama by company-owned vehicle, leased vehicle, or by any means other than common carrier or the U.S. Postal Service.
- Leases or rents tangible personal property in Alabama.
- Contracts to make improvements to real property in Alabama.
- Holds title to any real property in Alabama.
- Partners with or is affiliated with another company in Alabama.
- None of the above.

Note: this information will be used by the Department in making the tax distributions required by Act No. 2012-599.

COM: 101 INST
10/12

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 Location:** Enter the street address of the business. Check appropriate box(es) if located within city limits and/or police jurisdiction.
- Mailing Address:** Enter the mailing address of the business if different from the business address.
- Business Telephone Number:** Enter the business telephone 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 Telephone Number:** Enter the contact person's telephone 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 sole proprietor, partnership, or single member LLC, proof of U.S. citizenship or lawful presence is required.

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: Use additional sheets if necessary.

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

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.

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

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

Taxes to register for:

- **State Sales Tax** – is 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 telephone numbers of non-state administered localities are available on the Department's Web site at <http://www.revenue.alabama.gov/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 invoiced) 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** – is 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 six percent on bills 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 one-fourth of one percent of the gross amount of such tax billed.

- **Utility Gross Receipts** – There is levied, in addition to all other taxes of every kind now imposed by law, and shall be collected, a privilege or license tax against every utility furnishing electricity, domestic water, natural gas, telegraph or telephone services in the State of Alabama. The amount of the tax shall be determined by the application of rates against gross sales or gross receipts, as the case may be, from the furnishing of such services in the State of Alabama. The tax shall be computed monthly with respect to each person to whom such services are furnished. Please visit our Web site at

www.revenue.alabama.gov for the current rate.

- **2.2 Utility Tax** – Each person, firm, or corporation, including any corporations operating an electric or hydroelectric public utility; or a gas public utility; or any privately owned and operated wastewater system as defined in Section 22-25B-1 which is required by Chapter 25B of Title 22, to be operated and maintained by a wastewater management entity certified by the Public Service Commission; or any other public or municipal utility now paying the two and two-tenths percent shall be subject to the provisions of Section 40-21-53 and shall pay to the state a license tax equal to two and two-tenths percent on each \$1 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) of Section 40-21-53 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, an excise tax on the storage, use, or other consumption of electricity, domestic water, natural gas, telegraph services or telephone services in the State of Alabama. The amount of the tax shall be determined by the application of rates against the sales price of such services in the State of Alabama. The tax shall be computed monthly with respect to each person to whom such services are furnished. Please visit our Web site at www.revenue.alabama.gov for the current rate.

- **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 levied and shall be collected 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 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; there is levied and shall be collected a privilege tax and a supplemental privilege tax on the business activities of every nursing facility in the State of Alabama. The privilege tax and supplemental privilege tax imposed is in addition to all other taxes. Visit our Web site at www.revenue.alabama.gov for the current rate.

- **Prepaid Wireless 9-1-1 Service Charge** – is imposed against all sellers making retail sales of prepaid wireless telecommunication services in this state. The Prepaid Wireless 9-1-1 Service Charge shall be collected on each prepaid retail transaction regardless of whether the prepaid wireless telephone service is purchased in person at the business location of the seller in Alabama, by telephone, through the Internet, or by any other method by a consumer in Alabama. For purposes of retail transactions occurring via the Internet, or by other telecommunication devices, the Prepaid Wireless 9-1-1 Service Charge shall be collected on each transaction with a customer, if that customer has a primary street or business address in Alabama and the customer is within the licensed service area of the Commercial Mobile Radio Service (CMRS) provider. The Prepaid Wireless 9-1-1 Service Charge shall be collected by the seller from their customers and remitted directly to the state. Visit our Web site at www.revenue.alabama.gov for the current rate.

- **Income Tax Withholding** – In accordance with Act 2011-535, each employer shall enroll in E-Verify and verify the employment eligibility of the employee through the E-Verify System. Alabama law requires employers to withhold Alabama income tax from wages of their employees. The employer withholds Alabama income tax based on the information submitted by the employee on Form A-4, Employee's Withholding Exemption Certificate. The tax withheld is computed using the formula or tables provided in the Withholding Tax Tables and Instructions for Employers located on the Department's Web

site at: <http://www.revenue.alabama.gov/Withholding/index.html>.

NOTE: You will automatically receive a local account number if you apply for a sales tax, sellers use tax, consumers use tax, lodgings tax or rental/leasing tax account. If the State of Alabama administers the taxes for your city or county, you will use this account to remit those taxes. If the State of Alabama does not administer the taxes for your city or county, you will not file on this account (Form 9501). The account will show on your profile but will remain inactive.

This local account can also be used to file and pay taxes to self-administered cities and counties that allow taxpayers to utilize our Electronic Filing System. However, you must first register with those cities or counties to obtain the required "jurisdiction account number" that our Electronic Filing System will need to process your return for a self-administered city or county. See our Web site at www.revenue.alabama.gov/salestax/online/selfadmin.htm for a list of participating self-administered cities and counties.

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.

The Combined Registration/Application form (COM: 101) was designed to allow businesses the opportunity to complete one all inclusive form that will satisfy many needs and eliminate filing multiple forms.

There are **two** methods to register the business:

- (1) complete and mail the form (COM: 101) **or**
- (2) complete the form (COM: 101) online via the Internet.

Section C:

All applicants applying for a sellers use account must complete the questionnaire by checking all the items that describe the company's business activities in Alabama. If none of the items pertain to the business, select "None of the above."

NOTE: Before mailing your application, be sure that it is signed by the owner, partner, member or corporate officer. A federal employer identification number is required unless the business is a sole proprietorship.

Mail the completed form and any tax due to:

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

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

This form can also be completed and submitted on our Web site at www.revenue.alabama.gov.

- Click on the "Business Section"
- Select "Registration Form"
- Select "Click Here To Register"

NOTE: If the application is filed on the Internet, there is no need to mail a paper copy. Please allow 3 to 5 business days to be notified of your account number. Please do not file a second application if you have received a confirmation on the first filing.

If you need assistance completing this form, please contact a service center below:

Taxpayer Service Centers

- **Auburn/Opelika** – 3300 Skyway Drive, Auburn (36830)
Telephone (334) 887-9549
- **Dothan** – 344 North Oates Street (36303) Telephone (334) 793-5803
- **Gadsden** – 235 College Street (35901) Telephone (256) 547-0554
- **Huntsville** – 4920 Corporate Drive, Suite H (35805) Telephone (256) 837-2319
- **Jefferson/Shelby** – 2020 Valleydale Road, Suite 208, Hoover (35244)
Telephone (205) 733-2740
- **Mobile** – 955 Downtowner Boulevard (36609) Telephone (251) 344-4737
- **Montgomery** – 1021 Madison Avenue (36104) Telephone (334) 242-2677
- **Muscle Shoals** – 874 Reservation Road (35661) Telephone (256) 383-4631
- **Tuscaloosa** – 518 19th Avenue (35401) Telephone (205) 759-2571
- **TDD Number** – (334) 242-3061