



ALABAMA DEPARTMENT OF REVENUE Combined Registration/Application

COM: 101
8/07

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 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

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:

PRIMARY NAME/LAST NAME	FIRST NAME	PRIMARY NAME/LAST NAME	FIRST NAME		
TITLE	SOCIAL SECURITY NUMBER	FEIN	TITLE	SOCIAL SECURITY NUMBER	FEIN
HOME ADDRESS	HOME ADDRESS				
CITY	STATE	ZIP	CITY	STATE	ZIP
HOME PHONE NUMBER	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 AL Nursing Home Privilege Tax Income Withholding Tax State Lodging Tax
- State Administered Local Sales, Use, Rental, or Leasing and Lodgings Taxes Utility Privilege Tax State Sellers Use Tax
- Mobile Communication Services Tax State Consumers Use Tax State Rental or Leasing Tax
- Utility Excise Tax Pharmaceutical Providers Tax

Section B: Income Tax Withholding (See Instructions)

- Date employer began, should have begun, or will begin withholding Alabama Income Tax (month / day / year): _____
- Since the date on line 1, are you continuing to withhold Alabama Income Tax? Yes No
- Total estimated annual number of employees in Alabama: _____
- 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 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 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.

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

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.

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

Click the links below for:

[State Administered Cities & Counties List](#)

[Non-State Administered Cities & Counties Contact List](#)

[City & County Tax Rates](#)