



**JULIE P. MAGEE**  
Commissioner

# State of Alabama Department of Revenue

(www.revenue.alabama.gov)  
50 North Ripley Street  
Montgomery, Alabama 36132

**CYNTHIA UNDERWOOD**  
Assistant Commissioner

**MICHAEL E. MASON**  
Deputy Commissioner

**LEWIS A. EASTERLY**  
Secretary

DATE

Taxpayer Name  
Address  
City, State Zip

Dear Taxpayer,

Our records indicate that you did not include consumer use tax on your Alabama income tax return for tax year 2009 and we would like to bring to your attention this possible oversight. ***If you purchased books, clothing, electronics, or other items from an internet or catalog retailer that did not collect Alabama's sales tax, you owe consumer use tax.***

Alabama consumer use tax is a counterpart to the state sales tax. It is due when tangible personal property is used or consumed in the state if the sales tax was not applied to the retail sale of the property. Consumer use tax is different from Alabama's sales tax in that it is not collected by the seller. It is your responsibility to report and pay the consumer use tax if you made a purchase of tangible personal property and the seller did not collect tax from you at the time of purchase. There is a line labeled "Consumer Use Tax" on your individual income tax return, which can be used for this purpose. This line was added to make it easier for individuals to pay any consumer use tax due.

Consumer use tax is levied under the provisions of the Code of Alabama 1975, Sections 40-23-60 through 40-23-88, as amended. In addition to the state consumer use tax, city and county consumer use tax may be due and should be reported and paid to the appropriate local tax authority. You may access additional information regarding state and local consumer use tax rates, instructions, and forms on the Department's Web site at <http://www.revenue.alabama.gov/salestax/cutaxltrfaq.htm>.

Please review your purchasing history to determine the price of any merchandise you purchased that is subject to consumer use tax for the tax year 2009. After reviewing your records, please complete the attached Declaration of Alabama Consumer Use Tax form as follows:

- If you have not made any purchases that are subject to Alabama consumer use tax, complete the bottom portion of the attached form by entering "0" in the spaces provided, sign the form, and return it to the designated address. No further action is required.
- If you have made purchases on which you owe Alabama consumer use tax, complete the worksheet on page two of this letter to calculate the amount of tax due, then carry the amount to the form in the space provided, sign the form, and return it along with payment to the designated address. Please keep a copy for your records.

The Alabama Department of Revenue's mission is to collect all taxes that are due under the laws of the State of Alabama. The Department is under a duty to collect no more tax, nor any less tax than is due from each taxpayer. Therefore, to avoid further action, please respond within 15 days from the date of this notice. If you have any further questions, please contact Laura Phillips at 334-353-9475 or by e-mail at [Laura.Phillips@Revenue.Alabama.Gov](mailto:Laura.Phillips@Revenue.Alabama.Gov).

Sincerely,

Laura Phillips  
Revenue Examiner

Alabama Department of Revenue  
Declaration of Alabama Consumer Use Tax

<b><u>WORKSHEET FOR COMPUTATION OF USE TAX DUE</u></b>		<b>2009</b>
1.	Enter the amount of purchases for 2009. Enter zero if you did not make any purchases subject to consumer use tax.	\$ _____
2.	Use tax due: Multiply Line 1 by .04 (4%).	\$ _____
3.	Interest factor	<b>0.021</b>
4.	Interest due: Multiply Line 2 by Line 3.	\$ _____
5.	Total due: Add Line 2 and Line 4. This is the amount you owe.	\$ _____

**INSTRUCTIONS**

- Use the worksheet above to calculate the amount of consumer use tax you owe. Enter the amount of consumer use tax from line 5 of the worksheet on the report below. If you have not made any purchases that are subject to Alabama consumer use tax, enter zeros on the report.
- Sign and date.
- Cut along the dotted line and mail the bottom portion to the department. Keep the worksheet for your records.
- Make check or money order payable to: Alabama Department of Revenue.

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Complete the **REPORT** below and mail it to the Department. Please attach a check for the amount of tax due.

Tax Type: IIT	
LETTER ID	
Tax Year	<b>2009</b>
Total tax and interest due for 2009 (Line 5)	\$ _____
Total Amount Remitted	\$ _____
TAXPAYER'S NAME PRE-PRINTED	Mail to: <b>ALABAMA DEPARTMENT OF REVENUE</b>
TAXPAYER'S ADDRESS PRE-PRINTED	<b>SALES, USE &amp; BUSINESS TAX DIVISION</b>
TAXPAYER'S ADDRESS PRE-PRINTED	<b>P. O. BOX 327010</b>
	<b>MONTGOMERY, AL 36132-7010</b>
<b>Signature:</b> _____	
<b>Date</b> _____	