



Alabama Business Guide

All Business Requirements

- Contact the [Internal Revenue Service](#) in order to determine if:
 - A Federal Employer's Identification Number (FEIN) is needed (Form SS-4).
 - Requirements for Federal Estimated Income Tax are met (proprietors, partners, corporate shareholders, etc.), (Form 1040ES).
 - Federal Self-Employment Tax is required.
 - Request the following forms and/or publications: SS-4 (FEIN application form), W-4s (Federal Exemption Certificates), Circular E (Federal Tax Tables), 1040ES (Federal Declaration of Estimated Income Tax), Publication 334 (Tax Guide for Small Businesses) and/or other forms or publications.
 - For tax information, please call 800-829-1040.
 - For forms and publications, please call 800-829-3676.

- Contact the [Alabama Department of Revenue's Taxpayer Service Center](#) to determine what (if any) state taxes apply for the area.

- Determine if a privilege license is required (see below) and if so, purchase it.
 - County and State Licenses – Dallas County Courthouse
 - City Licenses - Selma City Hall

- Contact the local county tax assessor's office in the county or counties property is owned in order to meet all requirements of assessing real property and business personal property:

- Contact the Alabama Department of Revenue, Individual Income Tax Section at 334-242-1000 to determine if requirements for Alabama Individual Estimated Income Tax (Form 40ES) are met (proprietors, partners, corporate shareholders, etc.). Proprietors, partners and certain other individuals must report estimated earnings and remit the income tax on those earnings quarterly. (See Alabama Form 40ES and Federal Form 1040ES.)

- At year-end, individuals must file **Alabama Form 40** and **Federal Form 1040** to report actual yearly earnings. (See Forms 40, 1040, and Schedule C for instructions.)

- Keep all financial and accounting records clearly reflecting income expenses from 3 to 6 years.

- If you are **late** with any **tax return**, **contact** the appropriate agency **immediately**.
 - Instructions will be given as to what course of action you must follow.
 - Reply to all correspondence from these agencies immediately.