INDEPENDENT CONTRACTOR STATUS APPROVAL

CHECKPOINTS IN BANNER

**Human Resources**
- PEAEMPL  Employee Information
- NBAJOBS  Employee Jobs
- PHILIST  Pay Event List
  - Is the person a current or recent UA employee?
  - If so, in what department and in what capacity?

**Student**
- TSICSRV  Student Customer Service Inquiry
  - Is the person a current or recent student?

**Finance**
- FTMVEND  Vendor Maintenance
- FAIVNDH  Vendor Detail History
  - Is vendor already set up in the A/P system?
  - Have we made payments to them as IC in the past?
  - If regular payments, large amounts, etc. may need to evaluate closely. If they are working primarily for UA, they may need to be set up as an employee.

**FOATEXT**
- Are there any notes on text screen? This is a carryover from FRS screen 125. It may address such issues as:
  - Prior documentation of citizenship
  - Verification of form of business or tax ID per vendor information form
  - Prior payment issues that may have arisen
  - Changes in IC/employment status in the past

**International**
- GOAINFL International Information

UNIVERSITY EMPLOYEES

Generally, payments to UA employees for services must be paid as supplemental pay through Payroll. However, there may be rare exceptions, such as:

- The employee is doing a completely different type of work than he/she is paid for as a University employee. For example: an office worker being paid for catering an event; a faculty member (other than in the School of Music) providing musical entertainment for an event.

- The nature of the payment itself is not considered potential wages. For example, nominal payment for serving as a research subject.
STUDENTS

- If the student is already on UA payroll, similar rules apply as for regular UA employees. It is very difficult for a student employee to qualify as an IC; generally they would not be offering services to the general public.

- Any type of research or other assistance to a faculty member will generally need to go on Payroll.

- Examples of items for which students “might” be paid as IC include:
  - Musical entertainment, disc jockey services
  - Translation services, IF the work is done off-campus and is not under extensive supervision

TAX IDENTIFICATION NUMBERS

- Tax ID# must be provided: Federal ID# if company, SS# if individual.

- If a business name is shown, but only a SS# is given, must obtain the individual’s name that corresponds to the SS#. (The vendor will then be set up as “DBA”; ex: John Doe DBA Doe’s Consulting Service.)

- If an individual’s name is shown, but a federal ID# is given, verify whether the payment needs to be made to a company name. (It is possible for an individual to obtain a federal ID# for their own name, but it is more likely that there is a company name.)

- If no SS# is provided for an individual, verify with the department that the person is a US citizen, and tell the department that no payment can be made until SS# is provided.

NON-U.S. CITIZENS

- This question is asked on the IC form; however, you can also look for cues that the individual may not be a U.S. citizen, for example: foreign address listed, no U.S. SS# given.

- If in doubt, verify citizenship either through Banner (if they person has been paid before), with the department or with the individual.

- If the person is NOT a US citizen, additional information is required:
  - If work is to be done OUTSIDE THE U.S., approve the work and write “Foreign Source” at bottom of IC form
  - If work is to be done INSIDE THE U.S., must go through NRA Tax Analyst approval process, which includes visa status, tax identification number and tax analysis.
  - After Tax Analyst has approved, sign off on IC form and make note at bottom of form as to tax status of payment.

NEPOTISM ISSUES

- The IC form asks whether or not the individual is related to a University employee; if so, this requires special review.
• See “Nepotism” file in Independent Contractor file drawer for flowchart of procedures to follow.

**TYPE OF WORK**

• Is it something we normally provide through UA employees?

• Is it something that must go through Purchasing as subject to bid?
  • Examples include:
    • Security services
    • Production of CDs
    • Repairs/servicing/tuning of musical instruments
    • Sewing, alterations, monogramming, costume design and construction (usually band and theatre)
    • General maintenance / Maintenance agreements
    • Equipment repair
    • Lawn service
    • Cleaning service
    • Carpet cleaning
    • Installation of blinds
    • Building cabinets

  Purchasing considers these to be “non-specialty” services (we should receive basically the same service regardless of which vendor we use) and therefore required to go through Purchasing.

• Clerical work (for example: data entry, filing, etc.) – should go through the clerical employment pool. Exception: specialized work that will be done OFF-CAMPUS, such as editing or transcription, may be approved in certain cases.

• Catering - Subject to other special requirements instead of the independent contractor process – see catering requirements on the Risk Management website.

• Is it something that requires extensive direction of UA employee to be accomplished?
  • For example, research assistance is usually considered employment, unless it is collaboration with an off-site expert such as a faculty member at another institution.

• Course Instructor/Lecturer:
  • If an individual will have full responsibility for teaching and grading a credit course, this must be paid on payroll as faculty or instructor. This applies to lecturers for Distance Education or Internet courses, even if the person is off-site. The key is whether they have full responsibility to provide instruction and assign grades/credit for the course.

  • If it is a short-term or sporadic guest lecturer, guest artist, etc. who will not have responsibility for the course, this can be paid as IC.

• Continuing Studies short-term seminar instructors are generally paid as IC, unless it is someone who is already on UA payroll (see notes under Common Blanket Approval section).
DURATION OF WORK

- If approval is requested for an extended duration, this should be closely reviewed. If the service is only sporadic within the time period, probably OK. But if the person is working for UA on a regular basis or fixed schedule, especially if 20+ hrs per week, this suggests that they do not hold themselves out to the general public to provide services – therefore, more likely to be employment.

- Approval cannot be granted for more than 12 months at a time. “Open” or “Indefinite” dates will not be approved.

LOCATION OF WORK

- As a general rule, work must be done OFF-SITE, meaning that the worker provides his/her own facilities, equipment, etc. to get the job done. If UA provides the space to work and the items needed to do the job (such as telephone, computer, software, materials, etc.), this would indicate an employment relationship.

- Of course, some services would have to be performed on-site, such as speaker or guest lecturer, workshop leader, musical or other event entertainment, consultants who must come on site for observation & recommendations or to conduct training classes, etc.

SCOPE OF SERVICES

- Worker should provide similar services to others, should not be working exclusively for UA.

- Worker should not be under direct supervision of a UA employee. We should be paying them for their expertise and the end result they produce, not telling/showing them how to do the work.

COMMONLY APPROVED INDEPENDENT CONTRACTOR STATUS

- Artists
  - Guest Artist (art, music, theatre) – short term or sporadic, not for whole semester
  - Conduct Master Class (Music, Theatre)
  - Commissioned artwork

- Commencement Exercise Services
  - Readers of names
  - Interpreters (sign language)

- Computer Website Design/Maintenance (done off campus, using own computer & facilities)

- Entertainment / Events
  - Bartending
  - Disk Jockey
  - Entertainment
  - Musical Performance
  - Sound/Light Technician
• External reviewers/assessors
• Graphic Design (using own facilities off-campus)
• Proofreading/editing (done off-campus)
• Speakers
  • Guest Lecturer
  • Seminar Presenter
  • Colloquium Speaker
  • Workshop Leader
• Talent
  • Voice-Over Talent / Narration (CPTR)
  • On-Camera Talent / Acting (CPTR)
• Training Sessions for software, programs, etc.
• Transcription (using own facilities off-campus)
• Translation (using own facilities off-campus)
• Videotaping (using own equipment)
• Writing freelance articles (done off-campus)

BLANKET APPROVALS

• A blanket approval can be used when a number of independent contractors will be providing the same service during the same time frame, and the only thing different would be the individual name, address and SS#.

• Blanket approvals apply only to non-employees, and only to U.S. citizens / permanent residents. If an individual is a UA employee or a non-U.S. citizen, this must be reviewed on a case-by-case basis.

• COMMON BLANKET APPROVALS:
  • Seminar Instructors (Continuing Studies) *
    [IC form does not have to be attached to MDV; it is an “understood blanket approval”.
  
  • Game Officials, Referees (Athletics)
    [IC form does not have to be attached to MDV; it is an “understood blanket approval”.

  • Editing/Proofreading (Alabama Press)*
  • Workshop Leaders (Education/In-Service, AMSTI training, other)
  • Mentors (Teacher Education)
  • Preceptors (CCHS)
• Critiques (ASPA – AL Scholastic Press Assn – Student Media)

• Judges (cheerleading tryouts, gymnastics, other competitions)

• *Note: For these two categories in particular (Continuing Studies seminar instructors and UA Press editing/proofreading), we often have UA employees who provide this service and are paid through payroll on supplemental pay. The blanket applies to non-UA employees only.

INDEPENDENT CONTRACTOR FILES FOR REFERENCE

(See top drawer in Tax Manager’s credenza)

• Approved – General

• Dual Status

• Foreign Payments

• Not Approved

Specific files have been created for reference for a number of areas on campus, as well as a number of the more frequently seen types of IC services.

• AIME / OTT (Office of Tech Transfer)

• AITC / UCED (Alabama Int’l. Trade Center and Univ. Center for Economic Development)

• APC (Alabama Productivity Center)

• AMSTI (Alabama Math, Science & Technology Initiative)

• Aquatic Center / Rec Center

• Athletics

• Bands

• Brewer Porch Children’s Center

• Camps (sports, cheerleaders, band, etc.)

• CCPB (Center for Community Based Partnerships) & BBCF (Black Belt Community Fdn)

• CCHS (College of Community Health Sciences) / Dept of Community and Rural Medicine / Dept of Family Medicine / Student Health Center

• CCS (College of Continuing Studies)

• CDRS (Child Development Resources & Services)
- CHES (College of Human Environmental Sciences) / Dept of Health Sciences
- CMHA (Center for Mental Health & Aging)
- Communicative Disorders (including Speech & Hearing Center)
- Computer Services (including web design)
- CPTR (Center for Public Television and Radio)
- Design, Graphic Design, Artwork, Illustrations, Etc.
- Discovering Alabama
- Entertainment / Events
- Facilities & Construction Administration
- Interpreters, Transcription, Translation
- Massage Therapists
- Museums (including Bryant Museum & Moundville)
- Music Dept.
- Nursing
- Psychology
- Purchasing /Bid Related
- RISE Program
- Social Work
- Speakers/Workshops (including seminars, training, etc.)
- Teacher Education
- Theatre & Dance
- University Relations
- Video, Voiceover, Photography, Camera Crew
- Writing, Editing, Proofreading, Etc.
- WVUA (TV Station)
- Youth Services Institute / WOW Program (School of Social Work)
SALES TAX PROCEDURES: UNIVERSITY ACCOUNTS

OBTAINING SALES DATA

- **SALES TAX MONTHLY REPORT (from Banner)** - Access the Crystal report using Tidebytes. See detailed instructions. Save the report in Excel and make sales calculations as follows.

- **Revenue account codes** - On the majority of accounts, sales (including taxes) are deposited into revenue account codes. Divide sales amount by 1.09 (1.08 for Hale County or 1.04 if state tax only) to arrive at the taxable sales amount.

- **Liability account codes** – On a few accounts, the sales tax is deposited separately into the sales tax liability account code 201120. Divide tax amount by .09 to arrive at the taxable sales amount. A-11000-201120 is used for Student Media – need to calculate. Speech & Hearing uses it also, but they send a report so we don’t have to calculate. A-11000-201125 is used for Marketplace sales as described below.

- **MARKETPLACE REPORT** – Student Receivables handles online sales stores for a number of areas on campus, using a program called Marketplace. The program is set up to collect tax for in-state sales and no tax for out-of-state sales. Sales taxes collected are posted to A-11000-201125, a separate liability account code used only for Marketplace. Revenues are posted into the respective FOAPs for the different areas on campus. So far, we have taxable sales for Bryant Museum Shop (Chart A), Law School Merchandise (Chart L), and A-Plus Merchandise (Chart T). To obtain the Merchant Revenue Report:
  - Go to website [https://epay.ua.edu/C20219_tmsadmin/web/login.jsp](https://epay.ua.edu/C20219_tmsadmin/web/login.jsp) (bookmarked Marketplace Administration Login).
  - Enter username: **accountant1** and password: **test123**
  - Select Marketplace Reports, Revenue by Merchant.
  - Select month dates and “go”.
  - Export to CSV file and save in Excel.
  - Delete items that do not have tax collected.
  - Balance the report to the sales tax that is recorded in A-11000-201125.

- **DEPARTMENTAL REPORTS**: For the following departments, we obtain sales data from reports that they submit. Sales reports should be submitted to us by the 8th of the month.
  - Capstone Village
  - Gameday Parking
  - Pharmacy
  - Speech & Hearing
  - Supply Store
  - Athletics Tickets
  - UA Press
  - University Club

*For UA Press, their regular sales are handled out of a Chicago distribution center. We only receive info from them in months when they have other location sales to report.*
SALES TAX WORKSHEET

- **Sales Tax – UA – Detail - MONYR.xls** is used to summarize the information for State of Alabama, Tuscaloosa County and City of Tuscaloosa. (MONYR represents month and year. The name of the worksheet is changed each month for the month in which the sales activity occurred.)

- In Excel, open the previous month's template file. The title date at the top of each page changes automatically.

- Change all the amounts in the Sales column in the State section to zero. Page down to County section and change any sales amounts to zero which did not automatically pull info from the State section. Scan down through the City section to make sure all sales amounts are now zero.

- Most accounts have the same sales amounts for County/City as for State; therefore, "pointers" are used rather than reentering the numbers. A few accounts will have different amounts for County/City than for State. For these accounts, numbers must be entered for County; then the City pulls info. County and City sales amounts should always be the same.

- Check to make sure all gross tax and discount amounts are zero. Adjustments may have been added at the end of formulas, such as a reduction in the discount or a 1-cent rounding adjustment. These must be removed from the formulas before proceeding to the next month.

- Save this file under a new name for the month on which you are reporting sales tax.

- Enter the sales amounts for each account on the State detail worksheet. The worksheet calculates the tax, discount, and net tax.

- As stated earlier, most accounts will automatically pull the State amount to the County and City sections. For those that do not, enter the sales amount in the County section; it will pull automatically to the City section. On accounts where the department sends us info, be sure to check whether or not there is a different amount for County/City than for State.

- On the detail worksheets, if the check totals are off by one or two cents due to rounding, just adjust one of the line items so that the totals agree.

- In months when sales are very high (usually the beginning of the semester for Supply Store and during football/basketball season for Athletic tickets), the discounts will be limited. Print Detail pages 1-3 for reference. Use the **ProrateDiscount.xls** worksheet to allocate the disallowed discount between multiple accounts if needed. (If Supply Store is the only high sales amount, allocate all to them.) Then make the adjustments on Detail pages 1-3.

- The net tax amounts are calculated and transferred to the Amount column on the right side of the worksheet (pages 4-6). Copy (paste, special, values only) the Amount column to the Data Value column on each of the three sections (state, county and city).

- Save worksheet, and print pages 1-6 of the Sales Tax Detail sheet.
TAX RETURNS

- The State return (Form 2100) is filed electronically using the Alabama Department of Revenue online filing website. The tax amount is transferred by ACH.

  - Enter Sign-On ID: **000133622** and Access Code: **56889108**
  - Enter User ID: **001** and Password: **regal001**
  - Proceed through the online filing for the State return. See examples in “Online Filing” folder. Also see prior month examples in State file. Use $2,000 for the estimate amount each month. Choose the business day prior to the 20th of the month as the “payment date”.
  - Print 2 copies of confirmation page (1 – file; 1 – DCB copy to Julie; 1 – DCB copy to Dianna)
  - Email Marcia Stanley to let her know the amount of the sales tax transfer and the date it will hit the bank (the day after the “payment date” selected on electronic filing).

- For Tuscaloosa County and City, they are also included in the online filing.

- The Hale County/Moundville monthly return is filed electronically using the Alatax online filing website. The tax amount is transferred by ACH.

  - Go to website [https://www.click2file.net/login.aspx](https://www.click2file.net/login.aspx) (bookmarked Alatax Online Filing Hale County)
  - Enter email address mletang@fa.ua.edu and password: **Regal01**
  - Proceed through the online filing. Select “File New” and file for the current month. Refer to folder for Routing Information which has to be entered every month.
  - Print 3 copies of confirmation page (1 – file; 1 – DCB copy to Julie; 1 – DCB copy to Dianna).

- The Rental and Lodging State return is filed electronically using the Alabama Department of Revenue online filing website. The tax amount is transferred by ACH.

  - Enter Sign-On ID: **000133622** and Access Code: **12313395**
  - Enter User ID: **001** and Password: **regal005**
  - Proceed through the online filing for the State return. See examples in “Online Filing” folder. Also see prior month examples in State file. Choose the business day prior to the 20th of the month as the “payment date”.
  - Print 2 copies of confirmation page (1 – file; 1 – DCB copy to Julie; 1 – DCB copy to Dianna)

- For Tuscaloosa City, prepare rental and lodging tax returns. See prior month’s examples in folder.
FUPLOAD FOR ONLINE FILINGS

- Pull up the worksheet **TEMPLATE - TAXLOAD – MONYR.xls**. On header page, change the date to current, click on “re-use detail macro” and save with new name for the current month.

- Go to the Detail page and copy over the DCB FUPLOAD data from the **Sales Tax –UA – Detail - MONYR.xls** worksheet. Delete rows for lines that have “zero” amounts. Add data for Hale County, Capstone Foundation, Crimson Tide Foundation, Law School Foundation and Rental Tax online filings. Add check totals and print. Then delete totals and proceed.

- Follow FUPLOAD steps as outlined in Banner manual. See prior month examples in the State tax file. Save the INPUT page as **SLSTAXxxxx** for the current mo/yr. This is the file name that will be uploaded into Banner. Note that DCB copies go to Julie (for approval signature, then to imaging) and Dianna (to aid her in bank recons).
SALES TAX CHECKLIST 2014

JANUARY (December sales)

CVJ State of AL online filing - UA
CVJ City of Tuscaloosa online filing - UA
CVJ Tuscaloosa County online filing - UA
CVJ State of AL online filing - Capstone
CVJ City of Tuscaloosa online filing - Capstone
CVJ Tuscaloosa County online filing - Capstone
CVJ City monthly return & A/P feed - Liquor Dealers- CAP
CVJ State of AL online filing - LSF
CVJ City of Tuscaloosa online filing - LSF
CVJ Tuscaloosa County online filing - LSF
CVJ State of AL online filing - CTF Sales Tax
CVJ City of Tuscaloosa online filing - CTF Sales Tax
CVJ Tuscaloosa County online filing - CTF Sales Tax
CVJ State of AL online filing - CTF Use Tax
CVJ City of Tuscaloosa online filing - CTF Use Tax
CVJ Tuscaloosa County online filing - CTF Use Tax
CVJ Alatax online filing - Hale Co/M'Ville
CVJ State of AL online filing - UA Rental tax
CVJ City of Tuscaloosa online filing - UA Rental tax
CVJ State of AL online filing - UA Lodging Tax
CVJ City of Tuscaloosa online filing - UA Lodging Tax
CVJ State of IL online filing - UA. Per Nov. 2012 notice, filing is now annual. Due 01/21/2014
CVJ FUPLOAD / DCB in Banner for all online filings
CVJ Marketplace Sales AJE

FEBRUARY (January sales)

CVJ State of AL online filing - UA
CVJ City of Tuscaloosa online filing - UA
CVJ Tuscaloosa County online filing - UA
CVJ State of AL online filing - Capstone
CVJ City of Tuscaloosa online filing - Capstone
CVJ Tuscaloosa County online filing - Capstone
CVJ City monthly return & A/P feed - Liquor Dealers- CAP
CVJ State of AL online filing - LSF
CVJ City of Tuscaloosa online filing - LSF
CVJ Tuscaloosa County online filing - LSF
CVJ State of AL online filing - CTF Sales Tax
CVJ City of Tuscaloosa online filing - CTF Sales Tax
CVJ Tuscaloosa County online filing - CTF Sales Tax
CVJ State of AL online filing - CTF Use Tax
CVJ City of Tuscaloosa online filing - CTF Use Tax
CVJ Tuscaloosa County online filing - CTF Use Tax
CVJ Alatax online filing - Hale Co/M'Ville
CVJ State of AL online filing - UA Rental tax
CVJ City of Tuscaloosa online filing - UA Rental tax
SALES TAX CHECKLIST 2014

- CVJ State of AL online filing - UA Lodging Tax
- CVJ City of Tuscaloosa online filing - UA Lodging Tax
- CVJ FUPLOAD / DCB in Banner for all online filings
- CVJ LSF Business License Notice
- TN annual return
SALES TAX CHECKLIST 2014

MARCH (February sales)

- State of AL online filing - UA
- City of Tuscaloosa online filing - UA
- Tuscaloosa County online filing - UA
- State of AL online filing - Capstone
- City of Tuscaloosa online filing - Capstone
- Tuscaloosa County online filing - Capstone
- City monthly return & A/P feed - Liquor Dealers - CAP
- State of AL online filing - LSF
- City of Tuscaloosa online filing - LSF
- Tuscaloosa County online filing - LSF
- State of AL online filing - CTF Sales Tax
- City of Tuscaloosa online filing - CTF Sales Tax
- Tuscaloosa County online filing - CTF Sales Tax
- City of Tuscaloosa online filing - CTF Use Tax
- Tuscaloosa County online filing - CTF Use Tax
- Alatax online filing - Hale Co/M’Ville
- State of AL online filing - UA Rental tax
- City of Tuscaloosa online filing - UA Rental tax
- State of AL online filing - UA Lodging Tax
- City of Tuscaloosa online filing - UA Lodging Tax
- FUPLOAD / DCB in Banner for all online filings
- NY annual sales tax return due

APRIL (March Sales)

- State of AL online filing - UA
- City of Tuscaloosa online filing - UA
- Tuscaloosa County online filing - UA
- State of AL online filing - Capstone
- City of Tuscaloosa online filing - Capstone
- Tuscaloosa County online filing - Capstone
- City monthly return & A/P feed - Liquor Dealers - CAP
- State of AL online filing - LSF
- City of Tuscaloosa online filing - LSF
- Tuscaloosa County online filing - LSF
- State of AL online filing - CTF Sales Tax
- City of Tuscaloosa online filing - CTF Sales Tax
- Tuscaloosa County online filing - CTF Sales Tax
- State of AL online filing - CTF Use Tax
- City of Tuscaloosa online filing - CTF Use Tax
- Tuscaloosa County online filing - CTF Use Tax
- Alatax online filing - Hale Co/M’Ville
- State of AL online filing - UA Rental tax
- City of Tuscaloosa online filing - UA Rental tax
- State of AL online filing - UA Lodging Tax
- City of Tuscaloosa online filing - UA Lodging Tax
- City of Tuscaloosa online filing - UA Lodging Tax
SALES TAX CHECKLIST 2014

CVJ FUPLOAD / DCB in Banner for all online filings
SALES TAX CHECKLIST 2014

MAY (April Sales)

- State of AL online filing - UA
- City of Tuscaloosa online filing - UA
- Tuscaloosa County online filing - UA
- State of AL online filing - Capstone
- City of Tuscaloosa online filing - Capstone
- Tuscaloosa County online filing - Capstone
- City monthly return & A/P feed - Liquor Dealers- CAP
- State of AL online filing - LSF
- City of Tuscaloosa online filing - LSF
- Tuscaloosa County online filing - LSF
- State of AL online filing - CTF Sales Tax
- City of Tuscaloosa online filing - CTF Sales Tax
- Tuscaloosa County online filing - CTF Sales Tax
- State of AL online filing - CTF Use Tax
- City of Tuscaloosa online filing - CTF Use Tax
- Tuscaloosa County online filing - CTF Use Tax
- Alatax online filing - Hale Co/M’Ville
- State of AL online filing - UA Rental tax
- City of Tuscaloosa online filing - UA Rental tax
- State of AL online filing - UA Lodging Tax
- City of Tuscaloosa online filing - UA Lodging Tax
- FUPLOAD / DCB in Banner for all online filings
- Marketplace Sales AJE

JUNE (May Sales)

- State of AL online filing - UA
- City of Tuscaloosa online filing - UA
- County monthly return & A/P feed - UA
- State of AL online filing - Capstone
- City of Tuscaloosa online filing - Capstone
- City monthly return & A/P feed - Liquor Dealers- CAP
- State of AL online filing - LSF
- City of Tuscaloosa online filing - LSF
- State of AL online filing - CTF
- City of Tuscaloosa online filing - CTF
- County monthly return & A/P feed - CTF
- Alatax online filing - Hale Co/M’Ville
- State of AL online filing - UA Rental tax
- City of Tuscaloosa online filing - UA Rental tax
- State of AL online filing - UA Lodging Tax
- City of Tuscaloosa online filing - UA Lodging Tax
- FUPLOAD / DCB in Banner for all online filings
SALES TAX CHECKLIST 2014

JULY (June Sales)

_____ State of AL online filing - UA
_____ City of Tuscaloosa online filing - UA
_____ County monthly return & A/P feed - UA
_____ State of AL online filing - Capstone
_____ City of Tuscaloosa online filing - Capstone
_____ City monthly return & A/P feed - Liquor Dealers - CAP
_____ County quarterly returns & A/P feed - Capstone
_____ State of AL online filing - LSF
_____ City of Tuscaloosa online filing - LSF
_____ County quarterly returns & A/P feed - LSF
_____ State of AL online filing - CTF
_____ City of Tuscaloosa online filing - CTF
_____ County monthly return & A/P feed - CTF
_____ Alatax online filing - Hale Co/M'Ville
_____ State of AL online filing - UA Rental tax
_____ City of Tuscaloosa online filing - UA Rental tax
_____ State of AL online filing - UA Lodging Tax
_____ City of Tuscaloosa online filing - UA Lodging Tax
_____ FUPLOAD / DCB in Banner for all online filings
_____ Marketplace Sales AJE

AUGUST (July sales)

_____ State of AL online filing - UA
_____ City of Tuscaloosa online filing - UA
_____ County monthly return & A/P feed - UA
_____ State of AL online filing - Capstone
_____ City of Tuscaloosa online filing - Capstone
_____ City monthly return & A/P feed - Liquor Dealers - CAP
_____ State of AL online filing - LSF
_____ City of Tuscaloosa online filing - LSF
_____ State of AL online filing - CTF
_____ City of Tuscaloosa online filing - CTF
_____ County monthly return & A/P feed - CTF
_____ Alatax online filing - Hale Co/M'Ville
_____ State of AL online filing - UA Rental tax
_____ City of Tuscaloosa online filing - UA Rental tax
_____ State of AL online filing - UA Lodging Tax
_____ City of Tuscaloosa online filing - UA Lodging Tax
_____ FUPLOAD / DCB in Banner for all online filings
SALES TAX CHECKLIST 2014

SEPTEMBER (August sales)

- State of AL online filing - UA
- City of Tuscaloosa online filing - UA
- County monthly return & A/P feed - UA
- State of AL online filing - Capstone
- City of Tuscaloosa online filing - Capstone
- City monthly return & A/P feed - Liquor Dealers- CAP
- State of AL online filing - LSF
- City of Tuscaloosa online filing - LSF
- State of AL online filing - CTF
- City of Tuscaloosa online filing - CTF
- County monthly return & A/P feed - CTF
- Alatax online filing - Hale Co/M’Ville
- State of AL online filing - UA Rental tax
- City of Tuscaloosa online filing - UA Rental tax
- State of AL online filing - UA Lodging Tax
- City of Tuscaloosa online filing - UA Lodging Tax
- FUPLOAD / DCB in Banner for all online filings

OCTOBER (September sales)

- State of AL online filing - UA
- City of Tuscaloosa online filing - UA
- Tuscaloosa County online filing - UA
- State of AL online filing - Capstone
- City of Tuscaloosa online filing - Capstone
- Tuscaloosa County online filing - Capstone
- City monthly return & A/P feed - Liquor Dealers- CAP
- State of AL online filing - LSF
- City of Tuscaloosa online filing - LSF
- Tuscaloosa County online filing - LSF
- State of AL online filing - CTF Sales Tax
- City of Tuscaloosa online filing - CTF Sales Tax
- Tuscaloosa County online filing - CTF Sales Tax
- State of AL online filing - CTF Use Tax
- City of Tuscaloosa online filing - CTF Use Tax
- Tuscaloosa County online filing - CTF Use Tax
- Alatax online filing - Hale Co/M’Ville
- State of AL online filing - UA Rental tax
- City of Tuscaloosa online filing - UA Rental tax
- State of AL online filing - UA Lodging Tax
- City of Tuscaloosa online filing - UA Lodging Tax
- FUPLOAD / DCB in Banner for all online filings
- Marketplace Sales AJE
- Sales tax accrual entries for year end (for online DCB only)
- Sales tax reversal entries for new year (for online DCB only)
SALES TAX CHECKLIST 2014

NOVEMBER (October sales)

- State of AL online filing - UA
- City of Tuscaloosa online filing - UA
- Tuscaloosa County online filing - UA
- State of AL online filing - Capstone
- City of Tuscaloosa online filing - Capstone
- Tuscaloosa County online filing - Capstone
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- City of Tuscaloosa online filing - UA Lodging Tax
- FUPLOAD / DCB in Banner for all online filings

DECEMBER (November sales)

- State of AL online filing - UA
- City of Tuscaloosa online filing - UA
- Tuscaloosa County online filing - UA
- State of AL online filing - Capstone
- City of Tuscaloosa online filing - Capstone
- Tuscaloosa County online filing - Capstone
- City monthly return & A/P feed - Liquor Dealers- CAP
- State of AL online filing - LSF
- City of Tuscaloosa online filing - LSF
- Tuscaloosa County online filing - LSF
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- City of Tuscaloosa online filing - UA Lodging Tax
SALES TAX CHECKLIST 2014

FUPLOAD / DCB in Banner for all online filings
## 2014 Monthly Sales Tax Data Received

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** Sales are reported one month behind due to timing of monthly sales reports.