

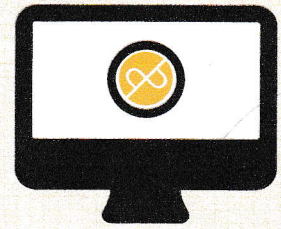


Optional Personal Property  
Assessment Link

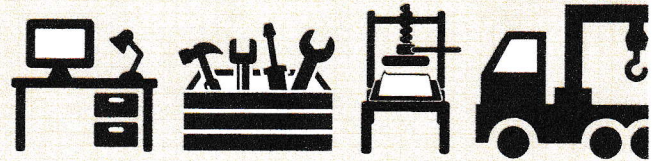
**OPPAL.Alabama.gov**

As of October 1, 2016, Alabama businesses will be able to report equipment, tools, machinery, and other business personal property online.

**USE THIS**



**TO REPORT THESE**



## **WHO IS REQUIRED TO FILE?**

**Persons who  
conduct business  
in the state of  
Alabama**

**or**

**Persons who own  
an airplane or  
other aircraft  
which is based  
in Alabama**

The OPPAL web portal has been developed by the Alabama Department of Revenue to give taxpayers an option to file their business personal property returns online. The system is free to use and is an electronic form of the standard paper return (ADV-40 or ADV-40S).

OPPAL will be open to taxpayers each year between October 1 and January 31. To avoid penalties for late filing, taxpayers should submit a return by December 31 of each year. After January 31, OPPAL will close for the tax year and a paper return will need to be filed in the county in which the property is located.

Taxpayers who have previously filed a business personal property return will be mailed a new PIN number each year to access their previous year's filing data for use in OPPAL. Taxpayers who have never filed a business personal property return in Alabama may still use OPPAL to file, and will receive a PIN by mail in subsequent years. Account and PIN information will be sent based on the name and address on each county's account record.



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**OPPAL.Alabama.gov**