

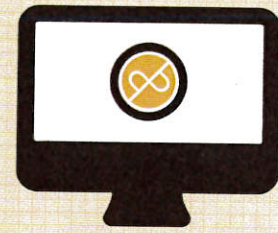


Optional Personal Property Assessment Link

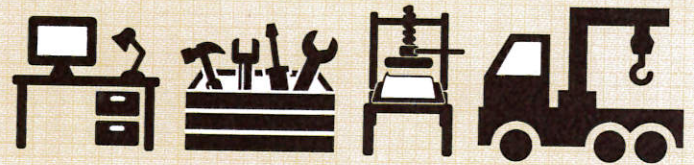
**OPPAL.Alabama.gov**

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.



AL DEPARTMENT OF REVENUE  
50 NORTH RIPLEY STREET  
MONTGOMERY, AL 36104  
revenue.alabama.gov

**OPPAL.Alabama.gov**