CITY OF BIRMINGHAM, ALABAMA

CONSUMER USE TAX QUARTERLY RETURN

REQUIRED BY ORDINANCE NO. 97-186

MAIL RETURN WITH REMITTANCE TO:

City of Birmingham
P O Box 830638
Birmingham, Alabama 35283-0638

ACCOUNT NO. _____

REPORTING PERIOD ENDING _____ , _____

(This return only for the business shown below)

TOTAL AMOUNT ENCLOSED

$

Has a change occurred in Taxpayer Name, Trade Name, Mailing Address, Business Address, or Number of Outlets? ☐ YES ☐ NO If "YES" please complete the "CHANGE OF TAXPAYER INFORMATION" FORM FOUND IN BOOKLET

☐ Check here if this is a final tax return.

(FILE RETURN FOR EACH REPORTING PERIOD EVEN THOUGH NO TAX MAY BE DUE.)

Type of Tax/Tax Area	(A) Gross Taxable Amount	(B) Total Deductions DETAIL ON BACK	(C) Net Taxable (Column A - Column B)	(D) Tax Rate	(E) Gross Tax Due (Column C X Column D)
1. AUTOMOTIVE RATE					
Total purchase price of automotive vehicles, truck trailers and semi-trailers, both new and used purchased for storage, use or other consumption in Birmingham Alabama on which seller has not collected Sales Tax. . .					
TOTAL AUTOMOTIVE RATE				2%	
2. MACHINE RATE					
Total purchase price of machines and replacement parts therefore used in compounding, mining, quarrying, manufacturing of tangible personal property.					
TOTAL MACHINE RATE				2%	
3. GENERAL RATE					
Total purchase price of tangible personal property purchased outside of Birmingham or in Interstate Commerce for storage, use or consumption in this city on which seller has not collected use tax from you except purchases of automotive vehicles, truck trailers and semi-trailers and machines and parts therefor.					
TOTAL GENERAL RATE				4%	
TOTAL (Column A, B, and C)					

This return must be postmarked by the 20th day of the month following the reporting period for which you are filing to be considered a timely return.

*ADD PENALTY FOR FAILURE TO TIMELY FILE, 10% OR $50.00 WHICHEVER IS GREATER . $_____
ADD PENALTY FOR FAILURE TO TIMELY PAY 10% . . . . . $_____
TOTAL AMOUNT OF PENALTIES . . . . . .

By signing this report I am certifying that this report, including any accompanying schedules or statements, has been examined by me and is to the best of my knowledge and belief, a true and complete report for the period stated.

Date _____ Title _____

Signature _____

(1) TOTAL TAX DUE (Total of Column E)	
(2) PENALTY *	
(3) INTEREST (Item 1 x 1% per month delinquent)	
(4) DISCOUNT (If submitted prior to filing deadline) 3/4 OF 1% (0.0075) not to exceed $400	
(5) NET TAX DUE (Item 1 - Item 4; if delinquent, Items 1+2+3)	
TOTAL AMOUNT DUE & ENCLOSED	

ADDITIONAL INFORMATION FOR PREPARING CONSUMER USE TAX QUARTERLY RETURNS

The following information relates to the timely filing of your Consumer Use Tax returns and to the accurate completion of the STANDARD DEDUCTION SUMMARY TABLE:

*NOTE: If the total amount of taxable purchase of tangible personal property for storage, use or othere consumption witin this City does not exceed $250 during the preceding calendar year, the tax-payer may elect to file a yearly return. In order to file yearly, the election shall be made in writing and shall be filed with the department. Such yearly returns shall be filed no later than January 20th of each year. If such election is not timely made, and in accordance with the provisions of Ordinance No. 97-186, returns shall be due quarterly.

(1) **OTHER ALLOWABLE DEDUCTIONS** shall include the following: purchase price of tangible personal property purchased for resale; and purchase of tangible personal property which is exempt from the tax.

STANDARD DEDUCTION SUMMARY TABLE

(SUMMARY BELOW MUST BE COMPLETED TO CORRESPOND WITH TOTAL DEDUCTIONS ON FRONT OF TAX REPORT)

TYPE OF TAX	WHOLESALE SALES	AUTO TRADE-INS	LABOR/NON-TAXABLE SERV	SALES DELIV. OUTSIDE JURIS	SALES TO GOVT. OR ITS AGENCIES	SALES OF GAS OR LUBE OILS	OTHER ALLOWABLE DEDUCTIONS (1)	TOTAL DEDUCTIONS
TOTAL DEDUCTIONS								

INSTRUCTIONS & INFORMATION CONCERNING THE COMPLETION OF THIS REPORT

- To avoid the application of penalty and/or interest amounts, this report must be filed on or before the 20th of the month following the period for which the report is submitted. Cancellation postmark will detemine timely filing.
- A remittance for the total amount due made payable to the tax jurisdiction must be submitted with this report.
- This report should be submitted on a monthly basis unless you have requested and been approved for a different filing frequency. *
- Any credit for prior overpayment must be approved in advance by the taxing jurisdiction.
- **No duplicate or replicated forms acceptable except with prior approval of the taxing jurisdiction.**

Indicate Any Account Changes Below

Business Name: _____

Physical Address: _____ Phone _____

Mailing Address: _____ FAX _____

City _____ Contact Person _____