City of Birmingham, Alabama

FOR YEAR

YEAR ENDING

TAXPAYER ACCOUNT NO.

NOTICE FOR CITY BUSINESS LICENSE

LOCATION NO.

Has a change occurred in Taxpayer Name. Trade Name. Mailing Address, Business Address, or Number of Outlets? If yes, indicate on form. ☐ Yes ☐ No

If no longer doing business in Birmingham please check, indicate date business ceased, and return form. ☐ No

IMPORTANT NOTE: Any change in the physical location of your business must be approved by the City of Birmingham Planning, Engineering and Permits Department, pursuant to the requirements of the City's Zoning Code. Failure to obtain approval from the Planning, Engineering and Permits Department for a change of the physical location of your business invalidates any business license issued, and may result in the revocation of the business license

Physical address of licensed business:

Schedules below apply only to this location.

NAICS NO.	SCHEDULE NO.	NAICS TITLE	☐ NOT APPLICABLE

DESCRIPTION		AMOUNT	PENALTY
		$	$

NAICS NO.	SCHEDULE NO.	NAICS TITLE	☐ NOT APPLICABLE

DESCRIPTION	BASIS	AMOUNT	PENALTY
		$	$

MAKE CHECK PAYABLE TO: **CITY OF BIRMINGHAM**

ATTACH THE ORIGINAL OF THIS NOTICE TO YOUR REMITTANCE and mail or bring to:

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

Phone (205)254-2198

LICENSE TOTAL	$
PENALTY TOTAL	$
INTEREST TOTAL	$
TOTAL REMITTANCE	$

SEE INSTRUCTIONS ON REVERSE SIDE

SUBSCRIBED AND SWORN TO BEFORE ME THIS THE

_____ DAY OF _____ , _____

_____
NOTARY PUBLIC

I CERTIFY THAT THE ABOVE INFORMATION IS CORRECT

_____
NAME

_____
TITLE

INSTRUCTIONS

1. This notice is based on license schedule(s) purchased by you in the prior year. Any changes in activity call Revenue Division (205) 254-2198.

2. A Business License must be purchased for each physical business location.

3. If you are liable under more than four License Schedules, you may receive more than one notice and are required to pay each notice.

4. Enter license basis for each description shown according to information required by schedule.

5. BUSINESSES OTHER THAN INSURANCE COMPANIES:
   The annual license fee must be paid before February 16, to avoid penalty.

6. INSURANCE COMPANIES ONLY:
   Insurance companies are liable under Schedules No. 136 and/or 137 of the Business License Tax Code, must pay the annual license fee before March 4 to avoid penalty.

7. Liquor, Beer and Wine License Only: Liquor, beer and wine license holder, liable under Section 150, of the Business License Tax Code, must pay the annual license fee before January 15, to avoid penalty of 15%.

8. PENALTIES:
   Penalties for late payment are as follows: 15% if paid between February 16th and March 15th inclusive. 30% if paid after March 15th.

9. Interest shall acccure at a rate of 1% per month delinquent, with February 16th beginning the first month of delinquency.

FOR YOUR INFORMATION

ARTICLE II

SECTION 1. DEFINITIONS

"GROSS RECEIPTS"

Sec. 1 (m) Unless the contrary clearly appears, shall mean the total revenue, without limitation to the amount of the sale price of all sales, the total amount charged for the performance of any act or service of whatever nature it may be, for which a charge is made or credit allowed, whether or not such act or service is done as a part of or in connection with the sale of materials, goods, wares, or merchandise and shall include the entire receipts, rents, royalties, cash, credit, and property of any kind or nature, without any deduction there from on account of the cost of goods sold or expenses incurred, the cost of materials used, labor or service cost, interest paid or payable, or loss or other expenses whatsoever of the business, vocation, occupation, or profession engaged in, including all receipts from sales regardless of the place where the sale was solicited, or place where the contract of sale was consummated or the place of delivery, and shall include the amount of any federal excise tax, or any other tax imposed on sales by retailers or wholesalers, except the Alabama Sales Tax levied pursuant to Title 40, Chapter 23, Article 1, Code of Alabama 1975, and Jefferson County Sales Tax, levied pursuant to Act 387, 1965 Regular Legislative Session, and except Birmingham Sales Tax levied pursuant to Ordinance No. 97-185 as now or hereafter amended, and shall not contemplate any deductions for any purpose not specifically or expressly provided for herein.

SECTION 2. APPLICATION FOR AND ISSUANCE OF BUSINESS LICENSE

"SWORN STATEMENT REQUIRED"

Sec. 2.3 (a) In all cases where the amount of license tax is dependent upon the amount of business done, amount of sales, receipts, value of furniture and other equipment, stock, capital invested, number of helpers or employees, amount of space occupied, or any factor or factors whatsoever either of the same kind as the foregoing enumerations or of a different kind there from, it shall be the duty of the person subject to such tax to render to the Director of Finance, on or prior to the date when such tax becomes due, a sworn statement showing the total business done, amount of sales, receipts, stock, value of furniture and other equipment, capital invested, number of helpers or employees, amount of space occupied, or other factor or factors herein above mentioned, one or several, as the case may require for the ascertainment of the classification of such person for license taxation purposes and the correct amount of license tax to which he is subject.

SECTION 21. ANNUALIZATION OF BUSINESS LICENSE

"ANNUALIZATION"

Sec. 21.1 Where the amount of the license is based upon the volume of receipts, sales, inventory, fixtures, rolling stock, etc., in the absence of any other specific provision therefor, the sales and receipts referred to are those of such business for the year next preceding the current license year; provided, however, that if said business did not operate the entire next preceding year, then the license tax shall be based upon that amount which bears the same relationship to the actual amount of sales or receipts during such preceding year as the entire year bears to such time which said business was operated during such preceding year; and provided further, that if the operation of such business did not commence until after the 1st day of the calendar year, the operator therefore shall pay at the end of ninety (90) days after operation started, or December 31 of the current year an amount computed on a basis similar to that set out above.

SECTION 44. VIOLATIONS

"UNLAWFUL FOR TAXPAYERS TO FAIL OR REFUSE TO PERFORM DUTIES REQUIRED BY THIS LICENSE CODE"

Sec. 44.5 (a) It shall be unlawful for any license holder, to fail or refuse to perform any duty, herein imposed upon such license holder, or to obstruct or interfere with the Director of Finance, in obtaining information necessary or convenient for determination of the proper license classification of such license holder.

BIRMINGHAMFORWARD

Taxes and eFiling

View More In This Section

Online Tax Filing System

Online Mapping

Pay Your Parking Ticket

Permit Inquiry System

Tax and License Administration Division

Office Number: 205- 254-2198

Fax Number:205- 254-2963

Notice for City Business License

Notice For Business License - General

Notice for Business License - General(2).pdf

140.3 KiB
3253 Downloads

Application for Tax Certificate

Application For Certificate

Application for Certificate(2).pdf

962.5 KiB
3204 Downloads

TAX FORMS

Consumer Use Tax Form

Consumer use Tax Form.pdf

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DETAILS

Employee Occupational Tax

empoccup.pdf

193.7 KiB
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PR-2 Year-end Occupational Tax Reconciliation

PR-2 Year-end Occupational Tax Reconciliation(2).pdf

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ChangeofTaxpayerInformationForm(2).pdf 73.5 KiB
1001 Downloads

Insuranceaffidavit

Insuranceaffidavit(2).PDF 93.6 KiB
815 Downloads

The Birmingham Economic And Community Revitalization Ordinance 2007 Business License Fees and Designations The Birmingham Economic And Community Revitalization Ordinance 2007 Sales and Use Tax and Designations

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ADA COMPLIANT

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Select Language