

**JEFFERSON COUNTY, ALABAMA**  
**SALES TAX RETURN**

Required by Act No 405-1967 Regular Session

**85% of all sales and use tax filers file and pay online. To pay online visit the My Alabama Taxes (MAT) website. <https://myalabamataxes.alabama.gov>. Navigate to the local return table and choose Jefferson County (7037) from the locality dropdown.**

**Do not file both paper and electronically.**

**Taxpayers required to file this return are also required to file the SPECIAL REVENUE SALES TAX RETURN (SRST).**

\_\_\_\_\_  
**Business Name**

\_\_\_\_\_  
**Business Trade Name/DBA**

\_\_\_\_\_  
**Business Mailing Address**

Sales tax is a privilege tax imposed on the retail sale of tangible personal property sold in Jefferson County by businesses located in Jefferson County. The tax is collected by the seller from their customer and remitted directly to Jefferson County.

Enter Jefferson County Account Number Below

Enter FEIN or Social Security Number Below

For the month of						
Rate Type	(A) Gross Sales & Collections	(B) Deductions	(C) Net Taxable Sales & Collections	(D) Tax Rate	(E) Tax Due	
(1) Automotive Vehicles				0.00375		
(2) Farm Machinery & Equipment				0.00375		
(3) Manufacturing & Mining Machinery				0.00375		
(4) Items sold through Vending Machines				0.0075		
(5) Admissions from Amusements & Exhibitions				0.01		
(6) All other sales and receipts				0.01		
(7) Food/Grocery				0.01		
(8) Automobile withdrawal fee - Number of vehicles withdrawn				\$1.25		
<p>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.</p> <p>By signing this return, I am certifying this return, including any accompanying schedules or statements, has been examined by me and is, to the best of my knowledge and belief, a true and correct return for the period stated.</p>		(9) TOTAL GROSS TAX DUE Total of Column E, Lines 1-8				
		(10) LESS DISCOUNT IF PAID ON TIME				
		(a) 5% on first \$100.00 of tax up to \$5.00				
		(b) 2% on tax over \$100.00 up to \$95.00				
		Total discount not to exceed \$100.00				
		(11) PENALTY – FAILURE TO FILE – If filed late, 10% of total tax (Line 9) or \$50.00, whichever is greater				
		(12) PENALTY – FAILURE TO PAY – If paid late, 10% of total tax (Line 9)				
(13) INTEREST – If filed late, as provided by §40-1-44						
(14) AUTHORIZED CREDIT from the Jefferson County Department of Revenue. Attach letter from the Department to tax return.						
		(15) TOTAL AMOUNT DUE AND ENCLOSED				

\_\_\_\_\_  
Please Print Name

\_\_\_\_\_  
Title

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Phone Number

\_\_\_\_\_  
Email Address

**Make check payable to:**  
**SCOTT MOORE, DIRECTOR**  
**Mail to:**

**JEFFERSON COUNTY DEPARTMENT OF REVENUE**  
**PO BOX 830710**  
**BIRMINGHAM, AL 35283-0710**

Questions may be directed to the Jefferson County Department of Revenue at 205-325-5171 or email at [revenueadd@jccal.org](mailto:revenueadd@jccal.org).

Before mailing your return be sure to do the following:

- Include your corresponding Special Revenue Sales Tax Return.
- Sign, date and include your contact information.
- Include your payment if any tax is due.