JEFFERSON COUNTY, ALABAMA CONSUMER USE TAX RETURN

Required by Act No 405-1967 Regular Session & Act 2015-226

Name and Address

Consumer use tax is an excise tax imposed on the storage, use or consumption of tangible personal within Jefferson County by a business where sale tax was not collected. The tax is accrued by the purchaser and remitted directly to Jefferson County.

You have the option to file this paper return and pay with a check, or you may choose to file and pay your returns electronically using 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.

Questions can be directed to the Jefferson County Department of Revenue at 205-325-5171.

BIRMINGHAM, AL 35283-0710

				A	ccount Number	r
	For the month of			FEIN or Social Security Number		
	Тах Туре	(A) Gross Sales & Collections	(B) Deductions (From Reverse Side Column E)	(C) Net Taxable Sales & Collections	(D) Tax Rate	(E) Tax Due
(1)	Automotive Vehicles				0.0075	
(2)	Farm Machinery & Equipment				0.0075	
(3)	Manufacturing & Mining Machinery				0.0075	
(4)	All other sales and receipts				0.02	
	This return must be postmarked by the 20th following the reporting period for which yo considered a timely return. By signing this return, I am certifying this reaccompanying schedules or statements, has and is, to the best of my knowledge and believer for the period stated.	(5) TOTAL GROSS TAX DUE Total of Column E, Lines 1-4 (6) PENALTY – FAILURE TO TIMELY FILE – If filed late, 10% of total tax (Line 5) or \$50.00, whichever is greater (7) PENALTY – FAILURE TO TIMELY PAY – If paid late, 10% of total tax (Line 5) (8) INTEREST – If filed late, as provided by \$40-1-44				
	Please Print Name	Title	Revenue. Attach letter	REDIT from Department of from the Department to tail NT DUE AND ENCLOSE	ax return.	
	Signature	Make check payable to: SCOTT MOORE, DIRECTOR Mail to: JEFFERSON COUNTY DEPARTMENT OF REVENUE				
	Phone Number Email Address			PO BOX 830		III I LITTLE

Form CU (revised 1-1-2025)

STANDARD DEDUCTION SUMMARY TABLE

(The summary below must be completed to correspond with total deductions on front of tax report)

Deductions Tax Rate	Purchases for Qualified Tax Abated Projects* (A)	Adjustment for Unabated Taxes (B)	Net Allowable Deduction (C) Column A * B	Other Allowable Deductions (D)	Total Deductions Column C + D (E)
Automotive Vehicles		50%			
Farm Machinery & Equipment		50%			
Manufacturing & Mining Machinery		50%			
All Other Purchases		50%			

INSTRUCTIONS & INFORMATION CONCERNING THE COMPLETION OF THIS REPORT

* To av	oid the application	of penalty and/	or interest amounts,	this report must b	e filed on or be	efore the 20th of	the
month,	following the period	d for which the	report is submitted.	The cancellation	postmark will	determine timely	y filing.

- * A remittance for the total amount due made payable to the taxing jurisdiction must be submitted with this report.
- * This report should be submitted monthly unless you have requested and been approved for a different filing frequency by this taxing jurisdiction.
- * Any credit for prior overpayment must be approved in advance by the taxing jurisdiction and accompanied by a letter

of credit from the taxing jurisdiction.	rained by a le
Business Name:	
Physical Address:	
Mailing Address:	
Phone:	
Fax:	
Contact Person:	