## JEFFERSON COUNTY, ALABAMA SALES TAX RETURN

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

Name and 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.

You have the option to file this return and pay with a check, or you may choose to file and pay your returns electronically using My Alabama Taxes (MAT) website. <u>https://myalabamataxes.alabama.gov</u>. 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.

				Account Number			
	For the month of		FEIN or Social Security Number				
	Тах Туре	(A) Gross Sales & Collections	(B) Deductions (from the back of the form column J)	(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)	Items sold through Vending Machines				0.015		
(5)	Admissions from Amusements & Exhibitions				0.02		
(6)	All other sales and receipts				0.02		
(7)	Food/Grocery				0.02		
(8)	Automobile withdrawal fee - Number of vehicles withdrawn				\$2.50		
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. 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.			<ul> <li>(9) TOTAL GROSS TAX DUE Total of Column E, Lines 1-8</li> <li>(10) LESS DISCOUNT IF PAID ON TIME (a) 5% on first \$100.00 of tax up to \$5.00</li> <li>(b) 2% on tax over \$100.00 up to \$95.00 Total discount not to exceed \$100.00</li> <li>(11) PENALTY – FAILURE TO TIMELY FILE – If filed late, 10% of total tax (Line 9) or \$50.00, whichever is greater</li> <li>(12) PENALTY – FAILURE TO TIMELY PAY – If paid late, 10% of total tax (Line 9)</li> <li>(13) INTEREST – If filed late, as provided by \$40-1-44</li> <li>(14) AUTHORIZED CREDIT from Department of Revenue.</li> </ul>				
	Please Print Name	Title	Attach letter from the I (15) TOTAL AMOUN	ED			

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

# STANDARD DEDUCTION SUMMARY TABLE

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

Deductions	Total Sales Gross of Tax Abated/Sales Tax Holiday Sales	Adjustment to Account for Unabated Sales	Allowable Column (a) multiplied by Column (b)	Wholesale Sales	Auto Trade ins	Sales Delivered Outside Jefferson County	Sales to Gov Agencies	Sales of Gas and Oil	Other Exempt Sales	Total Columns c+d+e+f+g+h+i
Tax Rate										
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
Automotive Vehicles		50%								
Farm Machinery & Equipment		50%								
Manufacturing & Mining Machinery		50%								
All other sales and receipts		50%								
Food/Grocery										

### 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. The cancellation postmark will determine timely 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.

Business Name:

Physical Address:

Mailing Address:

Phone:

Fax:

Contact Person: