

JEFFERSON COUNTY, ALABAMA
SELLERS USE TAX RETURN

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

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

Name and Address

You have the option to file these paper returns 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.

For the month of		Account Number				
		FEIN or Social Security Number				

	Tax Type	(A) Gross Sales & Collections	(B) Deductions from Column J (from the back of the form)	(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	
(5)	Food/Grocery				0.02	
<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>		(6) TOTAL GROSS TAX DUE Total of Column E, Lines 1-5				
		(7) PENALTY – FAILURE TO TIMELY FILE – If filed late, 10% of total tax (Line 6) or \$50.00, whichever is greater				
		(8) PENALTY – FAILURE TO TIMELY PAY – If paid late, 10% of total tax (Line 6)				
		(9) INTEREST – If filed late, as provided by §40-1-44				
		(10) AUTHORIZED CREDIT from Department of Revenue. Attach letter from the Department to tax return.				
		(11) 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

STANDARD DEDUCTION SUMMARY TABLE

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

Deductions Tax Rate	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
	(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: