

GENERAL INFORMATION FOR PREPARING CONSUMERS USE TAX QUARTERLY RETURNS

DUE DATE OF TAX. The tax imposed by Ordinance No. 97-186, the Use Tax Code of the City of Birmingham, shall be due and payable to the City quarterly on or before the **twentieth (20th)** day of the month next succeeding each quarterly period*. The date of the United States postmark stamped on the cover in which a return or payment is mailed shall be deemed to be the date of delivery, or the date of payment, whether mailed to the Finance Department or to the department's designated depository.

UNTIMELY FILING. Any return or payment not received in accordance with the provisions of Section 5.4 of Ordinance No. 97-186 shall be deemed untimely filed and shall be assessed applicable penalties and interest, as prescribed by Section 13 of Ordinance No. 97-186. To avoid penalties, returns should be filed by the due date, and any tax amounts due should be timely paid. Please note that the penalties outlined in Section 13 include, but are not limited to, a penalty of 10% of the amount of tax due or \$50, whichever is greater, which may be assessed for failing to timely file returns.

REQUEST FOR RULING ON DETERMINATION OF TAXATION. Any taxpayer may request a ruling on the determination of whether amounts of gross purchases at retail of tangible personal property for storage, use or other consumption in the City by a taxpayer are subject to the tax, or are not to be used as a measure of the taxes due and payable as levied by the Use Tax Code. Such requests shall be made in writing to the Finance Department, and shall contain all pertinent facts and documentation of any written determinations or revenue rulings issued by the State of Alabama Department of Revenue relating to the item(s) in question.

AUTOMOTIVE TAX RATE. An excise tax is imposed on the storage, use or other consumption in this City of any automotive vehicle or truck trailer, semitrailer or house trailer and mobile home set-up materials and supplies including, but not limited to, steps, blocks, anchoring, cable pipes and other materials pertaining thereto, purchased at retail for storage, use or other consumption in this City at the rate of **one percent (1%)** of the sales price of such automotive vehicles, truck trailers, semitrailers or house trailers, and mobile home set-up materials and supplies as specified above, or the amount of tax collected by the seller, whichever is greater, as provided in Section 2.1(c) of Ordinance No. 97-186. The term "automotive vehicles" shall mean and include, but shall not be limited to, automobiles, trucks, buses, tractors (crawler and pneumatic tired types), motorcycles, motorscooters, automotive industrial trucks, Ross Carriers, lift trucks, locomotive cranes, airplanes, tugs and motorboats with built-in motors, boats with outboard type motors attached thereto by attachments intended to be permanent rather than readily removable and which motors are controlled with remote controls built on or into the hull of said boat, as well as power shovels, drag lines, crawlers, crawler cranes, ditchers, or any similar machines which are self-propelled, in addition to self-propelled machines which are used primarily as instruments of conveyance. All purchases of such items shall be entered under Column A on the appropriate line. All deductions of such items shall be entered under Column B and detailed in the "STANDARD DEDUCTION SUMMARY TABLE" on the reverse side of the return form.

MACHINE TAX RATE. An excise tax is imposed on the storage, use or other consumption in this City of any machines used in mining, quarrying, compounding, processing and manufacturing of tangible personal property, purchased at retail at the rate of **one percent (1%)** of the sales price of any such machine or the amount of tax collected by the seller, whichever is greater; provided, that the term "machine", as herein used, shall include machinery which is used for mining, quarrying, compounding, processing, or manufacturing tangible personal property, and the parts of such machines, attachments and replacements therefor, which are made or manufactured for use on or in the operation of such machines and which are necessary to the operation of such machines and are customarily so used, as provided in Section 2.1(b) of Ordinance No. 97-186. All purchases of such items shall be entered under Column A on the appropriate line. All deductions of such items shall be entered under Column B and detailed in the "STANDARD DEDUCTION SUMMARY TABLE" on the reverse side of the return form.

GENERAL TAX RATE. An excise tax is imposed on the storage, use or other consumption in this City of tangible personal property, purchased at retail at the rate of **three percent (3%)** of the sales price of such property or the amount of tax collected by the seller, whichever is greater, as provided for in Section 2.1(a) of Ordinance No. 97-186. All purchases of such items shall be entered under Column A on the appropriate line. All deductions of such items shall be entered under Column B and detailed in the "STANDARD DEDUCTION SUMMARY TABLE" on the reverse side of the return form.

DISCOUNT FOR PROMPT PAYMENT. A discount of three-fourths of one percent (0.0075) of the taxes levied by Ordinance No. 97-186 due and payable to the City shall be allowed to the taxpayer provided the taxes due by such taxpayer are paid before the same becomes delinquent. If the returns are not filed within the time provided and the taxes not paid on the dates provided for, no such person shall be entitled to such a discount, but shall pay to the City the amount of tax due, together with applicable penalty and interest at the rate of one percent (1%) per month, from the date the payment of said use tax became delinquent.

MAKE CHECKS PAYABLE TO: City of Birmingham

**MAIL TO: CITY OF BIRMINGHAM
REVENUE DIVISION
P.O. BOX 830638
BIRMINGHAM, ALABAMA 35283-0638**

* **Note:** If the total amount of taxable purchases of tangible personal property for storage, use or other consumption within this City does not exceed \$250 during the preceding calendar year, the taxpayer may elect to file a yearly return in lieu of quarterly returns. In order to file yearly, the election shall be made in writing and shall be filed with the department. Such yearly returns shall be filed no later than January 20th of each year. If such election is not timely made, and in accordance with the provisions of Ordinance No. 97-186, returns shall be due quarterly.

CITY OF BIRMINGHAM, ALABAMA
CONSUMER USE TAX QUARTERLY RETURN

REQUIRED BY ORDINANCE NO. 97-186



MAIL RETURN WITH REMITTANCE TO:

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

ACCOUNT NO. _____

REPORTING PERIOD ENDING _____, _____

(This return only for the business shown below)

TOTAL AMOUNT ENCLOSED

\$ _____

Has a change occurred in Taxpayer Name, Trade Name, Mailing Address, Business Address, or Number of Outlets? YES If "YES" please complete the "CHANGE OF TAXPAYER INFORMATION" FORM FOUND IN BOOKLET. NO

Check here if this is a final tax return.

**(FILE RETURN FOR EACH REPORTING PERIOD
 EVEN THOUGH NO TAX MAY BE DUE.)**

Type of Tax/Tax Area	(A) Gross Taxable Amount	(B) Total Deductions <small>DETAIL ON BACK</small>	(C) Net Taxable <small>(Column A - Column B)</small>	(D) Tax Rate	(E) Gross Tax Due <small>(Column C X Column D)</small>
1. AUTOMOTIVE RATE					
Total purchase price of automotive vehicles, truck trailers and semi-trailers, both new and used purchased for storage, use or other consumption in Birmingham Alabama on which seller has not collected Sales Tax. . .					
TOTAL AUTOMOTIVE RATE				1%	
2. MACHINE RATE					
Total purchase price of machines and replacement parts therefor used in compounding, mining, quarrying, manufacturing of tangible personal property.					
TOTAL MACHINE RATE				1%	
3. GENERAL RATE					
Total purchase price of tangible personal property purchased outside of Birmingham or in Interstate Commerce for storage, use or consumption in this city on which seller has not collected use tax from you except purchases of automotive vehicles, truck trailers and semi-trailers and machines and parts therefor.					
TOTAL GENERAL RATE				3%	
TOTAL (Column A, B, and C)					

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.

*ADD PENALTY FOR FAILURE TO TIMELY FILE, 10% OR \$50.00 WHICHEVER IS GREATER . \$ _____
 ADD PENALTY FOR FAILURE TO TIMELY PAY 10% . \$ _____
 TOTAL AMOUNT OF PENALTIES

By signing this report I am certifying that this report, including any accompanying schedules or statements, has been examined by me and is to the best of my knowledge and belief, a true and complete report for the period stated.

Date _____ Title _____

Signature _____

(1) TOTAL TAX DUE <small>(Total of Column E)</small>	
(2) PENALTY *	
(3) INTEREST <small>(Item 1 x 1% per month delinquent)</small>	
(4) DISCOUNT <small>(If submitted prior to filing deadline)</small> 3/4 OF 1% (0.0075)	
(5) NET TAX DUE <small>(Item 1 - Item 4; if delinquent, Items 1+2+3)</small>	
TOTAL AMOUNT DUE & ENCLOSED	

