City of Tuscaloosa

(205) 248-5200

SELLER'S USE TAX REPORT

ACCOUNT ID:

MAIL THIS RETURN WITH REMITTANCE TO:

CITY OF TUSCALOOSA
REVENUE DIVISION
P O BOX 2089
TUSCALOOSA, AL 35403

INDICATE ANY CHANGE BELOW:

( ) **Out of Business (see back)**
( ) **Change of Location (see back)**
( ) **Change of Mailing Address (see back)**
( ) **Additional forms needed**

MONTH / QUARTER BEGINNING _____

QUARTER ENDING _____

	(A)	(B)	(C)	(D)	(E)
Type of Tax/Tax Area	**Gross Taxable Amount**	**Total Deductions**	**Net Taxable** (Column A – Column B)	**Tax Rate**	**Gross Tax Due** (Column C x Column D)
General Merchandise Rate					
City				.02	
Police Jurisdiction				.01	
Vehicle/Machine/Manufacturing Rate					
City				.0075	
Police Jurisdiction				.00375	

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. Failure to file a timely return will result in an assessment of 10% penalty and interest: Current APR. For current rate, please call our office or visit: https/revenue.alabama.gov/assessments/quarterly-interest-rates/ .

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.

Printed Name _____ Title _____

Signature _____ Phone _____

(1) Total Tax Due (Total of Column E)	
(2) Penalty (Line 1 x 10%)	
(3) Interest (Current APR)	
(4) Net Tax Due (Line 1, if delinquent 1+2+3)	
(5) Credit (Attach Documentation)	
(6) Total Amount Due & Enclosed (Line 4-5)	

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SELLER'S USE TAX INSTRUCTIONS

- The Use Tax Return is to be filed by persons, firms or corporations storing, using or otherwise consuming tangible personal property in the City of Tuscaloosa or its Police Jurisdiction. Use tax is imposed on the sales price of the property only if City of Tuscaloosa sales tax cannot be assessed. *(City of Tuscaloosa Use Tax Ordinance 3313, adopted November 1, 1991, as amended.)*

- Explanation of Various Rates:

  - General Merchandise Rate of .02 (2%) is used to report all other purchases of tangible personal property purchased for storage, use or consumption in this city.

  - Vehicle/Machine/ Manufacturing Rate of .0075 (3/4 of 1%) is used to report total purchases of new and used automobile vehicles, truck trailers, semi-trailers, farm machinery and equipment, and total purchases of machines and replacement parts used in manufacturing, processing, compounding, mining, and quarrying.

  - Police Jurisdiction rate is ½ of City rate.

- Use Tax return is to be filed with the City on a monthly basis. Pursuant to the Local Tax Simplification Act of 1998, businesses whose state sales tax liability averages less than $200 per month during the preceding calendar year may file use tax on a quarterly basis with the City of Tuscaloosa if a written request for such filing is received and approved by the City of Tuscaloosa Revenue Department.

- 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 was submitted. Cancellation postmark will determine timely filing.

- A remittance for the total amount due made payable to the tax jurisdiction must be submitted with this report.

- Any credit for prior overpayment must be approved in advance by the taxing jurisdiction.

- No duplicate or replicated forms acceptable except with prior approval of the taxing jurisdiction.

INDICATE ANY ACCOUNT CHANGES BELOW

Business Name: _____ Date of Change: _____

Business Address: _____ Telephone: _____

Mailing Address: _____ Fax Line: _____

_____ Contact Person: _____

FINAL REPORT

DATE BUSINESS CLOSED: _____

SUCCESSOR'S NAME: _____

MAILING ADDRESS: _____