

**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 10566**  
**Birmingham, Alabama 35296-0001**

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

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 \_\_\_\_\_

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

The following information relates to the timely filing of your Consumer Use Tax returns and to the accurate completion of the STANDARD DEDUCTION SUMMARY TABLE:

(1) **OTHER ALLOWABLE DEDUCTIONS** shall include the following: purchase price of tangible personal property purchased for resale; and purchase of tangible personal property which is exempt from the tax.

(SUMMARY BELOW MUST BE COMPLETED TO CORRESPOND WITH TOTAL DEDUCTIONS ON FRONT OF TAX REPORT)

| TYPE OF TAX         | WHOLESALE<br>SALES | AUTO<br>TRADE-INS | LABOR/NON-<br>TAXABLE SERV | SALES DELIV.<br>OUTSIDE JURIS | SALES TO GOVT<br>OR ITS AGENCIES | SALES OF GAS<br>OR LUBE OILS | OTHER ALLOWABLE<br>DEDUCTIONS <b>(1)</b> | TOTAL<br>DEDUCTIONS |
|---------------------|--------------------|-------------------|----------------------------|-------------------------------|----------------------------------|------------------------------|--|---------------------|
|                     |                    |                   |                            |                               |                                  |                              |  |                     |
|                     |                    |                   |                            |                               |                                  |                              |  |                     |
|                     |                    |                   |                            |                               |                                  |                              |  |                     |
|                     |                    |                   |                            |                               |                                  |                              |  |                     |
|                     |                    |                   |                            |                               |                                  |                              |  |                     |
|                     |                    |                   |                            |                               |                                  |                              |  |                     |
|                     |                    |                   |                            |                               |                                  |                              |  |                     |
|                     |                    |                   |                            |                               |                                  |                              |  |                     |
|                     |                    |                   |                            |                               |                                  |                              |  |                     |
|                     |                    |                   |                            |                               |                                  |                              |  |                     |
|                     |                    |                   |                            |                               |                                  |                              |  |                     |
|                     |                    |                   |                            |                               |                                  |                              |  |                     |
|                     |                    |                   |                            |                               |                                  |                              |  |                     |
|                     |                    |                   |                            |                               |                                  |                              |  |                     |
| TOTAL<br>DEDUCTIONS |                    |                   |                            |                               |                                  |                              |  |                     |

- 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. 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.
- This report should be submitted on a monthly basis unless you have requested and been approved for a different filing frequency. \*
- 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.**

## Contact Person \_\_\_\_\_