

REQUIRED BY ORDINANCE NO. 97-187



ACCOUNT NO. \_\_\_\_\_

MAIL RETURN WITH REMITTANCE TO:

REPORTING PERIOD \_\_\_\_\_ / \_\_\_\_\_

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

(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					
Gross receipts from leasing auto-					
motive vehicles, truck trailers,					
semi-trailers and house trailers . .				3/4%	
2. GENERAL RATE					
Gross receipts from leasing all					
other tangible personal property . .				3%	
TOTALS (Columns 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
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Signature \_\_\_\_\_

(1) TOTAL TAX DUE	
(Total of Column E)	

(2) PENALTY \*

(3) INTEREST  
(Item 1 x 1% per month delinquent)

(4) Discount not allowed for prompt payment of taxes
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**(5) NET TAX DUE**

TOTAL AMOUNT DUE &amp; ENCLOSED

## ADDITIONAL INFORMATION FOR PREPARING LEASE TAX RETURNS

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

**\* NOTE:** If total amount of taxable leases/rentals for which a person is liable does not exceed \$5,000 per month during the preceding calendar year, a quarterly return may be filed on or before the 20th day of the month next succeeding the end of the quarter for which the tax is due. This election must be made in writing and filed with the department no later than February 20th of each year. If such election is not timely made, returns shall be due monthly.

If the total amount of taxable leases/rentals for which a person is liable does not exceed \$250 during the preceding calendar year, the taxpayer may elect to file a yearly return. 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. 97-185, returns shall be due monthly.

(1) **OTHER ALLOWABLE DEDUCTIONS** shall include the following: leases for sub-leasing.

## STANDARD DEDUCTION SUMMARY TABLE

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

[illegible]

## 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. 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.**

**Indicate Any Account Changes Below**

Business Name:

Physical Address:

**Mailing Address:** \_\_\_\_\_

City \_\_\_\_\_