

CITY OF MONTGOMERY, ALABAMA

Revised 11/2018

Sales Tax /Seller's Use/Consumer's Use Tax

Tax Period _____

Check here for any changes in business _____
and complete lower portion on back side of form.

MAIL RETURN WITH REMITTANCE TO:
City of Montgomery c/o Compass Bank
P.O. Box 830469 Birmingham, AL 35283-0469

ACCOUNT NO.

RETURN DUE
Monthly filers should file each calendar month on or before the 20th of the following month even if no tax is due.

TOTAL AMOUNT ENCLOSED	
Make check payable to City of Montgomery	\$ _____

This form combines sales and seller's/consumer's use tax reporting.

THIS FORM SHOULD BE RETURNED IN ITS ENTIRETY

Please read definitions on back prior to completing.

Type of Tax/Tax Area	(A) Gross Taxable Amount	(B) Total Deductions	(C) Net Taxable (A-B)	(D) Tax Rate	(E) Gross Tax Due (C x D)
Sales Tax					
a. Automotive/Agricultural				1.25%	
b. Manufacturing				1.75%	
c. General				3.50%	

DISCOUNT CANNOT BE TAKEN ON SELLER'S USE OR CONSUMER'S USE TAX

Type of Tax/Tax Area	(A) Gross Taxable Amount	(B) Total Deductions	(C) Net Taxable (A-B)	(D) Tax Rate	(E) Gross Tax Due (C x D)
Seller's Use/ Consumer's Use Tax					
a. Automotive/Agricultural				1.25%	
b. Manufacturing				1.75%	
c. General				3.50%	

DEDUCTIONS ARE TO BE ITEMIZED ON BACK OF FORM.

All returns with zero tax payment should be filed with MyAlabamaTaxes.alabama.gov

Any correspondence should be mailed to:
City of Montgomery Revenue Division
P.O. Box 1111, Montgomery, AL 36101-1111
For questions or assistance phone (334) 625-2036

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 this period stated.

DATE _____ TITLE _____

SIGNATURE _____

1. Total Tax Due (Total of Column E)	
2. Penalty - Late Filing Fee: Minimum of \$50 or 10% of tax due	
3. Penalty - Late Payment: 10% of tax due	
4. Interest - Item 1 x current APR each day delinquent (See reverse side for interest rate)	
5. Discount (Sales Tax only) if paid on time 5% on first \$100 or less plus .0075 on tax over \$100. Capped at \$100	NOT TO EXCEED \$100.00
6. Net Tax Due - (Items 1 thru 5)	
No. of Automotive vehicles _____ withdrawn @ \$5.00 each	
TOTAL AMOUNT ENCLOSED	

DEFINITIONS

SALES TAX:

- a. **Automotive/Agricultural:** Include new and used automotive vehicles, semi-trailers, truck trailers, house trailers, and agricultural machinery.
- b. **Manufacturing:** Machines and replacement parts used in manufacturing, etc.
- c. **General:** Includes retail price of food products sold for human consumption through vending machines, gross receipts from places of amusement; cost of property purchased at wholesale withdrawn for use; collections during month on credit sales previously claimed as deductions; and all other sales of tangible personal property not previously claimed.

SELLER'S USE/CONSUMER'S USE TAX:

- a. **Automotive/Agricultural:** Total purchase price of automotive vehicle, truck trailers, semi-trailers, house trailers and agricultural machinery, both new and used purchased for storage, use or other consumption in Montgomery on which the seller has not collected Montgomery City Sales and/or Use Tax.
- b. **Manufacturing:** Total purchase price of machines and replacement parts used in compounding, mining, quarrying, or manufacturing of tangible property
- c. **General:** Total purchase price of tangible personal property purchased outside of Montgomery City 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, semi-trailers, house trailers, agricultural machinery, and machines and replacement parts.

Note: Use tax is the counterpart of sales tax and should be paid by individual or businesses when making purchases outside the City of Montgomery on taxable items for which a sales tax was not collected by the seller.

INTEREST: View interest rates at: <https://revenue.alabama.gov/assessments/quarterly-interest-rates/>

STANDARD DEDUCTION SUMMARY TABLE

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

TYPE OF TAX	WHOLESALE SALES	AUTOMACH TRADE-INS	LABOR/NON-TAXABALE SERV	SALES DELIV. OUTSIDE JURIS	SALES TO GOVT OR ITS AGENCIES	SALES OF GAS OR LUBE OILS	OTHER ALLOWABLE DEDUCTIONS	TOTAL DEDUCTIONS
TOTAL DEDUCTIONS								

INSTRUCTIONS & INFORMATION CONCERNING THE COMPLETION OF THIS REPORT

- To avoid the application of penalty and/or interest amounts this reports must be filed on or before the 20th of the month, following the period for which the report is submitted. 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 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 and accompanied by a letter or credit from the taxing jurisdiction.
- No duplication or replicated forms are acceptable except with the prior approval of the taxing jurisdiction.

<u>Indicate Any Account Changes Below</u>	
Business Name: _____	Final Return: _____
Physical Address: _____	Phone: _____
Mailing Address: _____	FAX: _____
City: _____	Contact Person: _____