

S&U: 2410
7/01

ALABAMA DEPARTMENT OF REVENUE
Rental Tax Return

2410

DO NOT USE THIS SPACE		
Balance of Tax		
Interest		
Penalty		
Total		

PERIOD COVERED
DUE DATE

Account No. _____

Name _____

Address _____

CHECK THIS BOX IF PAYMENT
MADE THROUGH ELECTRONIC
FUNDS TRANSFER (EFT)

TOTAL AMOUNT REMITTED

\$.
----	---

fold

	COL A - 1½%		COL B - 2%		COL C - 4%	
1. (a) Gross receipts from leasing automotive vehicles, truck trailers, semi-trailers & house trailers _____			XXXXXX	XX	XXXXXX	XX
(b) Gross receipts from leasing garments _____	XXXXXX	XX			XXXXXX	XX
(c) Gross receipts from leasing all other tangible personal property _____	XXXXXX	XX	XXXXXX	XX		
2. LESS: Leases not subject to tax _____						
3. MEASURE OF TAX _____						
4. AMOUNT OF TAX - Col A at 1½%, Col B at 2%, Col C at 4% _____						
5. TOTAL AMOUNT OF TAX DUE - total of Item 4 Columns A, B, and C _____						
6. PENALTY AND INTEREST (see instructions) _____						
7. Less credit for previous overpayment _____						
8. TOTAL AMOUNT DUE - transfer to front of report _____						

SIGNATURE: _____ TITLE: _____ DATE: _____

RVS3C (07-03-2001)
2410CB (07-03-2001)

fold

Do Not Cut or Staple.

Please be sure to put the proper name, account number, and period covered on the return before submitting it.

Instructions For Filing Rental Tax Returns

- ITEM 1 – Enter total gross receipts from leases or rentals of tangible personal property in the proper columns. Use Column A for automotive vehicles, Column B for linens and garments, and Column C for all other tangible personal property.
- ITEM 2 – Enter deductions under proper columns.
- ITEM 3 – Enter result of ITEM 1 minus ITEM 2 in each column.
- ITEM 4 – Compute tax on amount shown in ITEM 3 at rates shown in the respective column headings and enter results.
- ITEM 5 – Enter total of ITEM 4, Columns A, B, and C.
- ITEM 6 – Returns filed after the due date are subject to a “failure to timely file” penalty equal to the greater of 10% of the tax required to be paid on the return or \$50.00. Tax payments received after the due date are subject to a “failure to timely pay” penalty equal to 10% of the delinquent tax. If tax is not timely paid, interest is also due at the same rate established by the Secretary of the Treasury under authority of 26 USC 6621.
- ITEM 7 – Less credit for previous overpayment.
- ITEM 8 – If return is timely filed and tax is timely paid, enter amount from ITEM 5. Otherwise, enter total of ITEM 5 plus ITEM 6.

Returns must be filed for each calendar month and are due on or before the 20th day of the month following the month covered by the return. Your return and remittance made payable to Department of Revenue should be mailed to Alabama Department of Revenue, Sales, Use & Business Tax Division, P.O. Box 327710, Montgomery, AL 36132-7710. If you already have an account with us, use the preprinted forms that have been mailed to you and mail them to the address provided in your coupon booklet.