

City of Tuscaloosa

(205) 248-5200

USE TAX REPORT

Business Name: _____

MAIL THIS RETURN WITH REMITTANCE TO:

Mailing Address: _____

City: _____ State: _____ Zip: _____

CITY OF TUSCALOOSA

P O BOX 2089

TUSCALOOSA, AL 35403

PHONE: (205) 349-0222 FAX(205) 349-0180

Account Number: _____

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 <small>(Column A – Column B)</small>	Tax Rate	Gross Tax Due <small>(Column C x Column D)</small>
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 of 1% per month.

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

USE

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: _____