

CITY OF PELL CITY, ALABAMA

SALES, USE, LEASE RENTAL AND LIQUOR TAX REPORT

***** PLEASE DUPLICATE THIS FORM AS NEEDED *****

ACCOUNT NO. _____

MAIL THIS RETURN WITH REMITTANCE TO:

REPORTING PERIOD

☐ MONTHLY ☐ QUARTERLY ☐ ANNUAL
 _____ (This return only for the business shown below)

CITY OF PELL CITY
 1905 1ST AVENUE NORTH
 PELL CITY, AL 35125
 (205) 338-2244

TOTAL AMOUNT ENCLOSED

- ☐ One Time Only
☐ Final Return.
☐ Change of Address on back of form

Rates Applicable Commencing October 1, 2014 at 12:01 a.m.

| Type of Tax/Tax Area | (A) Gross Taxable Amount | (B) Total Deductions | (C) Net Taxable Column A - B | (D) Tax Rate | (E) Unabated School Tax Rate Only** | (F) Gross Tax Due Column C X D or E |
|---|--------------------------------|-------------------------|------------------------------------|-----------------|--|---|
| A. SALES TAX | | | | | | |
| 1. Auto, Farm Mach & Equipment | | | | 2% | .55% | |
| 2. Vending Machines | | | | 3% | .8% | |
| 3. Amusement & General | | | | 5% | 1.3% | |
| 4. Property Withdrawn for Use | | | | 5% | 1.3% | |
| 5. Collections on Prior Deductions | | | | 5% | 1.3% | |
| 6. Purchases Outside Pell City | | | | 5% | 1.3% | |
| B. LODGING TAX | | | | 6% | XXXXXX | |
| C. USE TAX <input type="checkbox"/> SELLERS <input type="checkbox"/> CONSUMERS | | | | | | |
| 1. Auto, Farm Mach & Equipment | | | | 2% | .55% | |
| 2. Other Tangible Property | | | | 5% | 1.3% | |
| 3. Collections on Prior Deductions | | | | 5% | 1.3% | |
| D. RENTAL/LEASING TAX | | | | | | |
| 1. Auto, Farm Mach & Equipment | | | | 1% | XXXXXX | |
| 2. Other Tangible Property | | | | 3% | XXXXXX | |
| E. MOTOR FUEL TAX | | | | .01/GAL | XXXXXX | |
| F. 1. LIQUOR TAX | | | | 5% | XXXXXX | |
| 2. WINE TAX | | | | 5% | XXXXXX | |

This return must be postmarked by the 20th of the month following the reporting period for which you are filing to be considered a timely return.

****Unabated School Tax Rate for Commercial or Industrial taxpayers with authorized abatement Certificate only!**

By signing this report I am certifying that this report, including any accompanying schedules or statements, has been examined by me and is to be the best of my knowledge and belief, a true and complete report for the period stated.

Date _____ Title _____

Phone (____) _____

Signature _____

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

(2) PENALTY
 (Item 1 X 10%)

(3) INTEREST
 (Item 1 X .0030 per month delinquent)

(4) #_____ of autos withdrawn
 @ \$2.50 each

(5) NET TAX DUE
 (Item 1+2+3+4)

TOTAL AMOUNT DUE & ENCLOSED
PAYABLE TO CITY OF PELL CITY

INDICATE ANY CHANGES BELOW

Business Name: _____ Physical Address: _____
 Mailing Address: _____ City: _____ State: _____ Zip: _____
 Phone Number: _____ Fax Number: _____ Contact Person: _____
 E-mail Address: _____

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

NOTE: If total amount of **taxable sales** does not exceed \$5000 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 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, and in accordance with the provisions of Ordinance No. 2001-1591 returns shall be due monthly.

If the total amount of taxable sales 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 no later than **February 20th of each year**. If such election is made, and in accordance with the provisions of Ordinance No. 2001-1591, returns shall be due yearly.

OTHER ALLOWABLE DEDUCTIONS shall include the following: taxable credit sales made during month not collected, sales in interstate commerce, sales of fertilizer and seeds for planting used for agricultural purposes only, chicks and poults, sales of feedstuffs for animal consumption - **not including dog and cat food**, and sales of prescription drugs.

MOTOR FUEL WORKSHEET

| SOLD TO | GALLONS | SOLD TO | GALLONS |
|---------------|---------|---------|---------|
| | | | |
| | | | |
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| | | | |
| | | | |
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| | | | |
| | | | |
| TOTAL GALLONS | | | |

STANDARD DEDUCTION SUMMARY TABLE

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

| TYPE OF TAX | WHOLESALE SALES | AUTO/MACH TRADE-INS | LABOR/NON- TAXABLE SERV. | SALES DELIV. OUTSIDE JURIS | SALES TO GOVT OR ITS AGENCIES | SALES OF GAS OR LUBE OILS | OTHER ALLOWABLE DEDUCTIONS | TOTAL DEDUCTIONS |
|---|--------------------|------------------------|-----------------------------|-------------------------------|----------------------------------|------------------------------|-------------------------------|---------------------|
| A. SALES TAX | | | | | | | | |
| 1. | | | | | | | | |
| 2. | | | | | | | | |
| B. USE TAX | | | | | | | | |
| 1. | | | | | | | | |
| 2. | | | | | | | | |
| C. RENT/LEASE | | | | | | | | |
| D. LODGING TAX | | | | | | | | |
| TOTAL DEDUCTIONS | | | | | | | | |
| IF MORE SPACE IS NEEDED, ATTACH SUPPLEMENTARY SCHEDULE. | | | | | | | | |

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.

(COMPUTER GENERATED, DUPLICATED OR REPLICATED FORMS ARE ACCEPTABLE AS REMITTANCE FORMS)