

**ALABAMA DEPARTMENT OF REVENUE
CITY & COUNTY CONSUMER USE TAX RETURN**

Report ONLY State Administered City & County Consumer Use Tax on this Return.

Name: _____

Address: _____

SSN: _____

Period (YEAR): _____

Total Amount Enclosed:

Make check payable to: Alabama Department of Revenue

Mail return with remittance to: Alabama Department of Revenue

Attention: James Mayberry, Room 4138

P O Box 327710

Montgomery, AL 36132

(A)	(B)	(C)	(D)	(E)	(F)	(G)
City /County Code	City / County Name	Tax Rate	Taxable Amount	Gross Tax	Interest	Amount Due
TOTAL AMOUNT DUE:						

Signature _____

Date _____

CITY & COUNTY CONSUMER USE TAX RETURN FILING INSTRUCTIONS:

Complete a separate return to report the city and/or county consumer use tax by year.

(A) Enter the four digit City or County Code assigned to each city or county. See the State-Administered Local Tax Rate Schedule at www.revenue.alabama.gov/salestax/rates.pdf.

(B) Enter the city and/or county name. If the purchases were for use outside the city limits but within the police jurisdiction, write "PJ" following the name.

(C) Enter the appropriate tax rate for the city and/or county from the State-Administered Local Tax Rate Schedule. (If a city levies tax in the police jurisdiction, the rate of tax in the PJ is 1/2 the city rate listed on the Schedule unless specifically stated otherwise.)

(D) Enter the purchase price of property subject to use tax.

(E) Gross Tax is the result of multiplying the tax rate in Column C by the Taxable Amount in Column D.

(F) Calculate the interest by multiplying the gross tax (Column E) by the Interest Factor. The Interest Factor for 2006 is 0.175, 2007 is 0.098, and 2008 is 0.045.

(G) Amount Due is the sum of the Gross Tax (Column E) plus Interest (Column F).

Total Amount Due: Enter the sum of all amounts shown due in the Amount Due column G. Make your check payable to Alabama Department of Revenue.