



ALABAMA DEPARTMENT OF REVENUE  
 SALES & USE TAX DIVISION  
 PO BOX 327755, MONTGOMERY AL 36132-7755

ST:CTS-2  
 Revised 9/11

**SZ**

**MOBILE COMMUNICATION SERVICES TAX RETURN**

ACCOUNT NUMBER

REPORT FOR THE MONTH OF

DUE DATE

**INSTRUCTIONS**

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 the 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.

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

ITEM 1 should only be completed by taxpayers whose average monthly tax liability was \$10,000 or more for the last calendar year.

1. ESTIMATE FOR CURRENT MONTH OF \_\_\_\_\_ 20\_\_\_\_\_

ESTIMATE OF TAX DUE (at least equal to the actual tax liability for the same calendar month of the preceding year) \_\_\_\_\_

	TOTAL	EXEMPT	TAXABLE
2. (a) Receipts from furnishing of commercial mobile radio services			
(b) Receipts from furnishing of paging/beeper services			
(c) Receipts from furnishing of other mobile services			
3. Total receipts			

**COMPUTATION OF TAX**

	TAX DUE
4. TOTAL AMOUNT OF TAX - (6% of total taxable receipts)	
5. (a) LESS COLLECTION ALLOWANCE (1/4 of 1% of Line 4)	
(b) TOTAL MOBILE COMMUNICATION SERVICES TAX DUE (Line 4 minus Line 5(a))	
6. LESS PAYMENT OF ESTIMATE MADE ON PREVIOUS MONTH'S REPORT (applies only to taxpayers required to make estimated payments)	
7. BALANCE DUE (Line 5(b) minus Line 6)	
8. TOTAL TAX DUE (Total of Lines 1 and 7)	
9. ADD PENALTY AND INTEREST (See Instructions)	
10. LESS CREDIT FOR PREVIOUS OVERPAYMENT	
11. TOTAL AMOUNT REMITTED	

FOR OFFICIAL USE ONLY	
Balance of Tax	
Interest	
Penalty	
Total	

SIGNATURE: \_\_\_\_\_

TITLE: \_\_\_\_\_

DATE: \_\_\_\_\_

MAIL RETURN AND REMITTANCE TO THE ADDRESS AT TOP OF FORM  
 CONTROL NUMBER

CONTROL NUMBER

RVSTL2 (09-22-2011)