



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

ST:CTS-2
 Revised 7/02

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. LESS COLLECTION ALLOWANCE (1/4 of 1% of Line 4)	
6. LESS PAYMENT OF ESTIMATE MADE ON PREVIOUS MONTH'S REPORT (applies only to taxpayers required to make estimated payments)	
7. BALANCE DUE (Line 4 minus Lines 5 and 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

RVSTL1 (07-09-2002)