

ALABAMA DEPARTMENT OF REVENUE - SALES AND USE TAX RULES
Code of Alabama 1975, Sections 40-23-31 and 40-23-83

810-6-5-.19.01. State Use Tax Returns.

(1) The term "state use tax" as used in this regulation shall mean the excise tax levied in Sections 40-23-61 and 40-23-63, Code of Alabama 1975, upon the storage, use, or other consumption of tangible personal property in Alabama.

(2) Unless the taxpayer qualifies to file and pay state use tax on a calendar quarter or calendar year basis, state use tax is due and payable in monthly installments on or before the twentieth day of the month next succeeding the month in which the tax accrues. See Rule 810-6-5-.30 Filing and Paying State Sales and Use Taxes and State-Administered County and Municipal Sales and Use Taxes on a Quarterly or Annual Basis. (Section 40-23-68)

(3) Every seller liable to collect and remit the state use tax shall prepare and forward to the Department, within the time prescribed by law, a state seller's use tax return for each calendar tax reporting period using forms furnished by the Department and shall pay to the Department the amount of tax shown to be due. State Seller's Use Tax returns shall require the following information:

(a) Taxpayer's tax account number, federal employer identification number, legal name, trade or business name, and complete address,

(b) Period covered by the return and due date of the return,

(c) A breakdown, by applicable tax rate, of the total sales price of tangible personal property sold for delivery in Alabama and collections during the tax reporting period on credit sales previously claimed as a deduction,

(d) Totals, by applicable tax rate, of the items enumerated in (c) above,

(e) A breakdown, by otherwise applicable tax rates, of total deductions claimed,

(f) Measure of tax by applicable tax rate,

(g) Gross tax due by applicable tax rate,

(h) Total gross amount of tax due,

(i) Penalties and interest due, if applicable,

(j) Credit claimed,

(k) Total amount due,

(l) Total amount remitted,

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(m) An indication if payment of tax is made through electronic funds transfer (EFT), and

(n) Signature of the taxpayer or the taxpayer's duly authorized agent and the date signed.

(4) In accordance with Section 40-23-77, Code of Alabama 1975, Executive Order Number 54 issued by Governor Don Siegelman on May 25, 2001, authorizes, empowers and directs the Department of Revenue to allow a monthly sellers use tax discount not to exceed zero percent (0%) of the use tax due and payable to the State of Alabama by persons licensed under Section 40-23-66, Code of Alabama 1975.

(5) Paragraph (4) above applies to state and state-administered county and municipal sellers use taxes collected by the license holder on or after June 1, 2001. For the reporting periods prior to June 1, 2001, a discount of 3 percent of the tax due was allowed for timely payment of seller's use tax.

(6) Every purchaser liable to report and pay the state use tax shall prepare and forward to the Department, within the time prescribed by law, a state consumer's use tax return for each calendar tax reporting period using forms furnished by the Department and shall pay to the Department the amount of tax shown to be due. State Consumer's Use Tax returns shall require the following information:

(a) Taxpayer's tax account number, federal employer identification number, legal name, trade or business name, and complete address,

(b) Period covered by the return and due date of the return,

(c) A breakdown, by applicable tax rate, of the total purchase price of tangible personal property purchased outside Alabama for storage, use, or other consumption in Alabama,

(d) Totals, by applicable tax rate, of the items enumerated in (c) above,

(e) A breakdown, by otherwise applicable tax rates, of total deductions claimed,

(f) Measure of tax by applicable tax rate,

(g) Gross tax due by applicable tax rate,

(h) Total gross amount of tax due,

(i) Credit for taxes paid in another state,

(j) Penalties and interest due, if applicable,

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- (k) Credit claimed,
 - (l) Total amount due,
 - (m) Total amount remitted,
 - (n) An indication if payment of tax is made through electronic funds transfer (EFT), and
 - (o) Signature of the taxpayer or the taxpayer's duly authorized agent and the date signed.
- (7) No discount is allowed for timely payment of state consumer's use tax. (Adopted through APA effective April 1, 1996, amended October 20, 1998, amended October 4, 2001)