

City of Tuscaloosa

USE TAX REPORT

FILE THIS RETURN ONLINE AT:
<https://myalabamataxes.alabama.gov/>

ACCOUNT ID: _____

MAIL THIS RETURN WITH REMITTANCE TO:

CITY OF TUSCALOOSA, REVENUE DIVISION
 P.O. BOX 2089
 TUSCALOOSA, AL 35403
 PHONE: (205)248-5200 FAX: (205) 248-5793
 EMAIL: revenueoffice@tuscaloosa.com

FEIN _____
 BUSINESS NAME _____
 DBA _____
 ADDRESS _____

 EMAIL _____

INDICATE ANY CHANGE BELOW:

- Out of Business Date (see back)
- Change of Location (see back)
- Change of Mailing Address (see back)
- Additional forms needed

Reporting Period _____

	(A)	(B)	(C)	(D)	(E)
Type of Tax/Tax Area	Gross Taxable Amount	Total Deductions	Net Taxable (Column A – Column B)	Tax Rate	Gross Tax Due (Column C x Column D)
General Merchandise Rate					
City				.03	
Police Jurisdiction				.015	
Vehicle/Machine/Manufacturing Rate					
City				.01125	
Police Jurisdiction				.005625	

This return must be postmarked by the 20th day of the month following the reporting period for which you are filing to be considered a timely return. Failure to timely file will result in loss of discount. Penalty for failure to file is 10% or \$50.00 – whichever is greater. Failure to pay is 10%. Interest is current APR. Please call our office for current rate or visit this website: <https://revenue.alabama.gov/assessments/quarterly-interest-rates>.

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

Printed Name _____ Phone _____

Signature _____ Date _____

(1) Total Tax Due (Total of Column E)	
(2) Penalty (Failure to file 10% or \$50; Failure to pay 10%)	
(3) Interest	
(4) Net Amount Due (Line 1, if delinquent 1+2+3)	
(5) Credit (Attach Documentation)	
(6) Total Amount Due & Enclosed (Line 4 - 5)	

USE TAX INSTRUCTIONS

- The Use Tax Return is to be filed by person, firms or corporations storing, using or otherwise consuming tangible personal property in the City of Tuscaloosa or its Police Jurisdiction. Use tax is imposed on the sales price of the property only if City of Tuscaloosa sales tax cannot be assessed. (*City of Tuscaloosa Use Tax Ordinance 8831, adopted July 16, 2019 as amended*).
- Explanation of Various Rates:
 - **General Merchandise Rate** of .03 (3%) is used to report all other purchases of tangible personal property purchased for storage, use or consumption in this city.
 - **Vehicle/Machine/Manufacturing Rate** of .01125 (1.125%) is used to report total purchases of new and used automobile vehicles, truck trailers, semi-trailers, farm machinery and equipment, and total purchases of machines and replacement parts used in manufacturing, processing, compounding, mining, and quarrying.
 - **Police Jurisdiction Rate** is ½ of City rate
- Use Tax return is to be filed with the City on a monthly basis. Pursuant to the Local Tax Simplification Act of 1998, businesses whose state sales tax liability averages less than \$200 per month during the preceding calendar year may file use tax on a quarterly basis with the City of Tuscaloosa if a written request for such filing is received and approved by the City of Tuscaloosa Revenue Division.
- 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 being submitted. Cancellation postmark will determine timely filing.
- A remittance for the total amount due made payable to the taxing jurisdiction must be submitted with this report.
- Any credit for prior overpayment must be approved in advance by the taxing jurisdiction.
- No duplicate or replicated forms acceptable except with prior approval of the taxing jurisdiction.

INDICATE ANY ACCOUNT CHANGES BELOW

Business Name: _____	Date of Change: _____
Location Address: _____	Telephone: _____
Mailing Address: _____	Email: _____
_____	Contact Person: _____

FINAL REPORT

GIVE DATE BUSINESS CLOSED: _____

SUCCESSOR'S NAME: _____

ADDRESS: _____

PHONE NUMBER: _____ EMAIL: _____