



Montgomery County, Alabama

Sales Tax

Seller's Use Tax

Consumer's Use Tax

Education Only Tax

Tax Period _____

***MAIL RETURN WITH REMITTANCE TO:**

Montgomery County Commission, Tax & Audit Department
P. O. Box 4779 Montgomery, AL 36103-4779

Check here for any changes in business _____ and complete lower portion of back side

RETURN DUE

Monthly filers should file each calendar month on or before the 20th of the following month even though no tax is due.

Make check payable to:
Montgomery County Commission

TOTAL AMOUNT ENCLOSED

\$ _____

Type of Tax/Tax Area	(A) Gross Taxable Amount	(B) Total Deductions	(C) Net Taxable (A - B)	(D) Tax Rate	(E) Gross Tax Due (C x D)
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SALES TAX (Discount Allowed: Max. \$400.00 per filing period)

a. Automotive/Agricultural Manufacturing			\$	0.333%	\$
b. Vending Machines				1.250%	
c. General				2.500%	
d. Education only Auto/Agricultural/Manuf				0.133%	
e. Education only General				1.000%	

SELLERS USE TAX (Discount Not Allowed)

a. Automotive/Agricultural Manufacturing			\$	0.333%	\$
b. General				2.500%	
c. Education only Auto/Agricultural/Manuf				0.133%	
d. Education only General				1.000%	

CONSUMERS USE TAX (Discount Not Allowed)

a. Automotive/Agricultural Manufacturing			\$	0.333%	\$
b. General				2.500%	
c. Education only Auto/Agricultural/Manuf				0.133%	
d. Education only General				1.000%	

* Deductions are to be itemized on back of form.

* **If total tax due is \$500 or more, online filing & payment required.**

*** **Interest through July 31, 2017: (Item 1 x 1% per month delinquent)**

Interest after August 1, 2017: (Then-prevailing rate published in IRC 6621 Table of Underpayment Rates / 365 = Daily rate x No. of days late)

* All returns or correspondence should be mailed as noted (*) above.

* Walk-in filing may be done at the following location: 101 South Lawrence Street

* For questions or assistance phone (334) 832-1697 or send email to: TaxAudit@mc-ala.org

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 this period stated.

Date _____ Title _____

Signature _____

Printed Name: _____

(1) TOTAL TAX DUE (Total of column E)	\$
(2) PENALTY Late Filing Fee: Minimum of \$50 or 10% of taxes due. Late Payment: 10% of tax.	
(3) INTEREST ***See information to left	
(4) DISCOUNT - on Sale Tax Only If paid on time, 5% on first \$100 or less plus 0.75% on tax over \$100. max \$400 allowed.	
(5) NET TAX DUE Item (1) + Item (2) & (3) or (1) - (4)	
No. of automotive vehicles _____ withdrawn @ \$5.00 each	
TOTAL AMOUNT ENCLOSED <small>If total payment is \$500 or more, online filing/payment required.</small>	\$

Use tax is the counterpart of sales tax and should be paid by individuals or businesses when making purchases outside the county of Montgomery on taxable items for which a sales tax was not collected by the seller. The use tax applies to

SELLERS USE/SALES TAX:

- a. **Automotive/Agricultural:** Include new and used automotive vehicles, semi-trailers, truck trailers, house trailers, and agricultural machinery.
Manufacturing: Machines and replacement parts used in manufacturing etc.
- b. **Vending Machines:** Retail price of food products sold for human consumption thru vending machines.
- c. **General:** Includes gross receipts from places of amusement; cost of property at wholesale withdrawn for use; collections during the month on credit sales previously claimed as deductions; and all other sales of tangible personal property not previously claimed.

CONSUMER'S USE TAX

- a. **Automotive/Agricultural:** Total purchase price of automotive vehicle, truck trailers, semi-trailers, house trailers and agricultural machinery, both new and used purchased for storage, use or other consumption in Montgomery County on which seller has not collected Montgomery County Sales and /or Use Tax.
Manufacturing: Total purchase price of machines and replacement parts used in compounding, mining, quarrying, manufacturing of tangible property.
- b. **General:** Total purchase of tangible personal property purchased outside of Montgomery County or in Interstate Commerce for storage, use or consumption in this county on which seller has not collected use tax from you except purchases of automotive vehicles, truck trailers, semi-trailers, house trailers, agricultural machinery, and machines and replacement parts.

STANDARD DEDUCTION SUMMARY TABLE

(Summary below must be completed to correspond with total deductions on front of tax report)

Type of Tax	Wholesale Sales	Automach trade-ins	Labor/non taxable serv	Sales deliv. outside juris	Sales to govt or its agencies	Sales of gas or lube oils	Other allowable deductions	Total deductions
Totals								

INSTRUCTIONS & INFORMATION CONCERNING THE COMPLETION OF THIS REPORT

- * 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 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.
- * This report should be submitted on a monthly basis unless you have requested and been approved for a different filing frequency by this taxing jurisdiction.
- * Any credit for prior overpayment must be approved in advance by the taxing jurisdiction and accompanied by a letter of credit from the taxing jurisdiction.

Indicate Any Account Changes Below

Business Name: _____	Date of Change: _____
Physical Address: _____	Phone: _____
Mailing Address: _____	FAX: _____
_____	Contact Person: _____

Final Report

Give Date Business Closed: _____
Successor's Name: _____
Address: _____