

Mail this Return with Remittance to: Alabama Department of Revenue, Sales & Use Tax Section, P.O. Box 327790, Montgomery, AL 36132-7790
REPORT ONLY STATE-ADMINISTERED CITY AND COUNTY TAXES ON THIS RETURN.

Change of Name and/or Address:

Name _____

Address _____

City/County/State/Zip _____

Phone No. _____

Please indicate nature of change: business location, mailing address, business location & mailing address, ownership, name only (same owners)

For change in location, check one of the following: inside corporate limits, inside police jurisdiction, outside corporate limits and police jurisdiction

This is a final return.

Date Business Closed/Sold _____

If Business Sold, Sold to _____

Address _____

City/State/Zip _____

9501 CITY/COUNTY TAX RETURN FILING INSTRUCTIONS:

Column:

(A) Enter the city or county name. If the transaction occurs outside the city limits but within the police jurisdiction, write "PJ" following the **city** name.

(B) Enter the unique four digit City/County Code assigned to each city and county. City codes begin with a 9; county codes begin with a 7. See the Local Tax Rate Schedule, or our web site (www.revenue.alabama.gov), or call the ADOR at 334-242-1490 for these codes.

(C) Enter the appropriate Tax Type Code. (See below)

(D) Enter the appropriate Rate Type Code. (See below)

Column (C)	Description of Tax Type Codes	Rate Type Codes for Tax Type	Description of Rate Type Codes
CU	CONSUMERS USE TAX	A, F, G, M	A = AUTOMOTIVE F = FARM MACHINES & EQUIPMENT G = GENERAL (Includes AMUSEMENT -- If the Amusement Rate differs from the General Rate, enter the appropriate Tax Rate in Col. H, and the city/county code in Col. B designated for that locality's amusement tax) L = LINEN M = MANUFACTURING MACHINES & ATTACHMENTS V = VENDING W = AUTOMOTIVE WITHDRAWAL FEE (FOR AUTOMOBILE DEALERS ONLY)
LL	LODGINGS TAX	G	
RT	RENTAL TAX	A, G, L	
ST	SALES TAX	A, F, G, M, V, W	
SU	SELLERS USE TAX	A, F, G, M	

(E) Enter the gross sales, purchases, rental receipts, or lodgings receipts for the corresponding Tax Type/Rate Type. This includes the following: cash and credit amounts; nontaxable and taxable amounts; cost of property purchased at wholesale withdrawn for use; collections during month on credit sales previously claimed as deductions.

(F) Enter allowable deductions. This includes nontaxable amounts reported in Column E.

(G) Net Taxable Sales is the result of Gross Amount in Column E less Deductions in Column F.

(H) Enter the appropriate tax rate. See the Local Tax Rate Schedule, our web site (www.revenue.alabama.gov), or call the ADOR 334-242-1490 for these local tax rates.

(I) Gross Tax is the result of multiplying the tax rate in Column H by the Net Taxable Amount in Column G.

(J) Enter the allowable discount for timely payment of gross tax shown due in Column I. Note that discount is allowed ONLY on sales tax and lodgings tax, and is 5% of the first \$100 of gross tax due shown in Column I, plus 2% on gross tax over \$100. Total SALES TAX discount for a city or county is capped at \$400 per month.

(K) If return is filed and/or paid late, enter the appropriate penalties. Failure to Timely File Penalty is the greater of 10% of gross tax due (col. I) or \$50.00, & is applicable to each Tax Type for each locality; Failure to Timely Pay Penalty is 10% of gross tax due (col. I).

If payment of tax due is made late, enter the appropriate interest. See our web site for the interest rates or call ADOR at 334-242-1490.

Interest calculation example: $\text{Annual Interest Rate} \div 365 = \text{daily rate} \times \text{Number of days payment late} \times \text{Gross Tax} = \text{Interest Due}$.

(L) Net Tax Due is the sum of Gross Tax (column I), less allowable discount (column J), or plus applicable penalty and interest (column K).

Credit Claimed: You may take a credit for prior overpayments. Any credit for prior overpayment must be approved in advance by the ADOR. Contact the ADOR to verify that a credit has been established for your tax account prior to claiming a credit on this line.

Total Amount Due: Enter the sum of all amounts shown due in the Net Tax Due column L less any Credit Claimed. Enclose your check for this amount. Make your check payable to Alabama Department of Revenue.

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