Form 9501 (Revised 3-1-2006)

## ALABAMA DEPARTMENT OF REVENUE

CITY & COUNTY SALES, SELLERS USE, CONSUMERS USE, RENTAL, & LODGINGS TAX RETURN

Report ONLY State-Administered City & County Taxes on this Return.

If you have not been granted a waiver for filing electronically, file this return at www.revenue.alabama.gov/salestax/efiling.html or 1-800-828-1727.

Legal Name:

DBA Name: Address:

Account Number:

Period Covered: Due Date:

Chain number:

Check here if change in name, address or other account information (see reverse). Check here if this is a final tax return (see reverse).

Total Amount Enclosed

Make check payable to: Alabama Department of Revenue

Mail Return with Remittance to: Alabama Department of Revenue

P.O. Box 327790 Montgomery, AL 36132-7790

Check this box if payment made through EFT

| (A)<br>City / County | (B)<br>City /<br>County<br>Code | (C)<br>Tax<br>Type<br>Code | (D)<br>Rate<br>Type<br>Code | (E)<br>Gross Amount | (F)<br>Deductions | (G)<br>Net Taxable<br>Amount | (H)<br>Tax<br>Rate | (I)<br>Gross Tax | (J)<br>Discount | (K)<br>Penalty/<br>Interest | (L)<br>Net Tax Due |
|----------------------|---------------------------------|----------------------------|-----------------------------|---------------------|-------------------|------------------------------|--------------------|------------------|-----------------|-----------------------------|--------------------|
|                      |                                 |                            |                             |                     |                   |                              |                    |                  |                 |                             |                    |
|                      |                                 |                            |                             |                     |                   |                              |                    |                  |                 |                             |                    |
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|                      |                                 |                            |                             |                     |                   |                              |                    |                  |                 |                             |                    |
|                      |                                 |                            |                             | Credit Claimed      | (Any credit for   | prior overpayme              | nt must b          | e approved in a  |                 |                             |                    |
|                      |                                 |                            |                             |                     |                   |                              |                    |                  | Total Am        | ount Due                    |                    |

A discount for timely payment is allowed ONLY for Sales Tax & Lodgings Tax. Total SALES TAX discount for a locality is capped at \$400.00. Penalties per locality applicable to each Tax Type: Failure to Timely File is the greater of 10% of tax due or \$50.00; Failure to Timely Pay is 10% of tax due. The returns and remittances are due on or before the 20th day of the month following the month during which the tax is accrued.

Signature/Title\_

Date\_

See reverse side for tax codes, interest calculation & reporting instructions.

| L |  |  |
|---|--|--|

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

| Change of Name and/or Address:  | This is a final return.  |
|---|--|
| Name  | Date Business Closed/Sold  |
| Address   | If Business Sold, Sold to  |
| City/County/State/Zip   | Address  |
| Phone No  | City/State/Zip   |
| Please indicate nature of change: Dusiness location, Dmailing address, Dusiness loc     | ation & mailing address, 🗌 ownership, 🗌 name only (same owners)        |
| For change in location, check one of the following:  inside corporate limits,  inside p | olice jurisdiction, 🗌 outside corporate limits and police jurisdiction |

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

(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: Annual Interest Rate ÷ 365 = daily rate × Number of days payment late × Gross Tax = 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.