

# INSTRUCTIONS

## WHEN TAX IS DUE

THE AMOUNT OF TAX DUE MUST BE POSTMARKED BY THE TWENTIETH DAY OF THE MONTH NEXT FOLLOWING THE END OF THE REPORT PERIOD. IF THE TWENTIETH DAY OCCURS ON A SATURDAY, SUNDAY, OR POSTAL HOLIDAY, A PAYMENT, DELIVERED IN AN ENVELOPE BEARING A U.S. POSTAL SERVICE POSTMARK OF THE NEXT DAY, WILL BE ACCEPTED AS TIMELY.

## WHO MUST FILE

EVERY SELLER ENGAGED IN MAKING RETAIL SALES OF TANGIBLE PERSONAL PROPERTY FOR STORAGE, USE OR OTHER CONSUMPTION IN AUBURN WHO: (A) MAINTAINS A PLACE OF A BUSINESS, (B) QUALIFIED TO DO BUSINESS, (C) SOLICITS AND RECEIVES PURCHASES OR ORDERS BY AGENT OR SALESMAN, (D) DISTRIBUTES CATALOGS OR OTHER ADVERTISING MATTER AND BY REASON THEREOF RECEIVED AND ACCEPTS ORDERS FROM RESIDENTS WITHIN THE AUBURN TAX JURISDICTION, OR (E) MAKES DELIVERIES AS A CONDITION OF RETAIL SALES ORIGINATED OUTSIDE THE AUBURN TAX JURISDICTION, TO THE ULTIMATE CONSUMER OF SUCH TANGIBLE PERSONAL PROPERTY, AT A LOCATION INSIDE THE AUBURN TAX JURISDICTION, USING SAID SELLER'S EMPLOYEES OR VEHICLES WHETHER OWNED, LEASED, OR RENTED. EVERY CONTRACTOR WHO PURCHASES TANGIBLE PERSONAL PROPERTY AS PART OF AN INSTALLATION OR SERVICE CONTRACT.

## THE TAX

A TAX ON THE STORAGE, USE OR OTHER CONSUMPTION IN THE AUBURN TAX JURISDICTION OF TANGIBLE PERSONAL PROPERTY NOT PURCHASED FOR RESALE IN THE REGULAR COURSE OF BUSINESS.

## MEASURE OF THE TAX

THE TOTAL GROSS PROCEEDS FROM THE SALE OF NON-EXEMPT TANGIBLE PERSONAL PROPERTY INCLUDING LABOR, UNLESS SEPARATELY ITEMIZED AT THE TIME OF THE SALE, LESS ANY ALLOWABLE DEDUCTIONS.

## FORMS OF PAYMENT

PAYMENT MAY BE REMITTED VIA CASH, CHECK, MONEY ORDER, OR CREDIT CARD (VISA AND MASTERCARD ONLY). IF PAYMENT IS MADE VIA CREDIT CARD, WE MUST BE ABLE TO CONTACT YOU TO COMPLETE THE TRANSACTION. PLEASE PROVIDE CONTACT INFORMATION ON BACK OF TAX RETURN.

DETAILED INSTRUCTIONS AVAILABLE UPON REQUEST  
334-501-7239

**CITY OF AUBURN, ALABAMA  
SALES/USE/RENTAL & LEASING/LODGING TAX REPORT**

ACCOUNT NO.  
REPORTING PERIOD

(This return only for the business shown below)

MAIL THIS RETURN WITH REMITTANCE TO :  
CITY OF AUBURN  
REVENUE OFFICE  
144 TICHENOR AVENUE, SUITE 6  
AUBURN, AL 36830

TOTAL AMOUNT ENCLOSED

|    |  |
|----|--|
| \$ |  |
|----|--|

\_\_\_\_\_ The name has changed      \_\_\_\_\_ Mailing Address has changed      \_\_\_\_\_ Ownership has changed

**Check here if this is a final tax return.**

| Type of Tax/Tax Area                       | (A)<br>Gross Taxable Amount | (B)<br>Total Deductions | (C)<br>Net Taxable<br>(Column A - Column B) | (D)<br>Tax Rate | (E)<br>Gross Tax Due<br>(Column C x Column D) |
|--|-----------------------------|-------------------------|---|-----------------|---|
| Sales - Farm Machinery                     |                             |                         |   | 1 & 1/2%        |   |
| Sales - Auto                               |                             |                         |   | 1 & 1/10%       |   |
| Autos - Withdrawn                          |                             |                         |   | \$3.15 each     |   |
| Sales - Vending Machine                    |                             |                         |   | 2 & 3/16%       |   |
| Sales - General                            |                             |                         |   | 3.0%            |   |
| Sellers Use - Farm Machinery               |                             |                         |   | 1 & 1/2%        |   |
| Sellers Use - Auto                         |                             |                         |   | 1 & 1/10%       |   |
| Sellers Use - Auto Withdrawn               |                             |                         |   | \$3.15 each     |   |
| Consumers Use - Farm Machinery             |                             |                         |   | 1 & 1/2%        |   |
| Consumers Use - Auto                       |                             |                         |   | 1 & 1/10%       |   |
| Consumers Use - General                    |                             |                         |   | 3.0%            |   |
|  |                             |                         |   |                 |   |
|  |                             |                         |   |                 |   |
|  |                             |                         |   |                 |   |
| Rental & Leasing - General                 |                             |                         |   | 2 & 1/2%        |   |
| Rental & Leasing - Auto (> 12 Month Lease) |                             |                         |   | 1 & 1/4%        |   |
|  |                             |                         |   |                 |   |
|  |                             |                         |   |                 |   |
| Lodging                                    |                             |                         |   | 7%              |   |
|  |                             |                         |   |                 |   |
|  |                             |                         |   |                 |   |
|  |                             |                         |   |                 |   |

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. **Returns filed/postmarked 60 days after the due date will be assessed a \$50 failure to file penalty.**

Payment may be remitted via cash, check, money order, or credit card (Visa & MasterCard ONLY). To pay by credit card, provide the following information.

Card Type:    Visa    M/C      Expiration Date:    /    /   

\_\_\_\_\_  
Card Number

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.

Date \_\_\_\_\_ Title \_\_\_\_\_

Signature \_\_\_\_\_

|   |  |
|---|--|
| (1) TOTAL TAX DUE<br>(total of Column E)  |  |
| (2) PENALTY (item 1 x 10%) <b>If filed 60 days after due, penalty is greater of 10% or \$50.</b>                |  |
| (3) INTEREST (item 1 x 1/2 of 1% per month delinquent)  |  |
| (4) DISCOUNT for timely filing on or before 20th; applies to <b>SALES TAX ONLY</b> with maximum of <b>\$562</b> |  |
| (5) NET TAX DUE<br>(Item 1 - Item 4; if delinquent, Items 1+2+3)  |  |
| <b>TOTAL AMOUNT DUE &amp; ENCLOSED</b>  |  |

- Column A: Enter Breakdown of sales, withdrawals, and lodging, according to the type of tax levied.
- Column B: Enter total deductions (those not subject to tax).
- Column C: Enter amount remaining as a measure of tax.
- Column E: Compute tax (Column C X Rate in Column D)
- Item 1: Total of Column E
- Item 2: Returns filed after the due date are subject to a 10% late penalty. **If the return is filed 60 days after the due date, a penalty the greater of 10% of the tax due or \$50 will be assessed.**
- Item 3: Interest is due at rate of 1/2 of 1% per month delinquent
- Item 4: Compute discount for prompt payment of tax. Discount **NOT ALLOWED** on consumers use, rental and lodging tax. **MAXIMUM DISCOUNT \$562.00.** If allowed, discount 5% on \$100 or less in tax and 2% on tax over 100.

**STANDARD DEDUCTION SUMMARY TABLE**

(SUMMARY BELOW MUST BE COMPLETED TO CORRESPOND WITH TOTAL DEDUCTIONS ON FRONT OF TAX REPORT

| TYPE OF TAX      | WHOLESALE SALES | AUTO TRADE-INS | LABOR/NON-TAXABLE SERV | SALES DELIV OUTSIDE JURIS | SALES TO GOV'T OR ITS AGENCIES | SALES OF GAS OR LUBE OILS | OTHER ALLOWABLE DEDUCTIONS | TOTAL DEDUCTIONS |
|------------------|-----------------|----------------|------------------------|---------------------------|--------------------------------|---------------------------|----------------------------|------------------|
|                  |                 |                |                        |                           |                                |                           |                            |                  |
|                  |                 |                |                        |                           |                                |                           |                            |                  |
|                  |                 |                |                        |                           |                                |                           |                            |                  |
|                  |                 |                |                        |                           |                                |                           |                            |                  |
|                  |                 |                |                        |                           |                                |                           |                            |                  |
|                  |                 |                |                        |                           |                                |                           |                            |                  |
|                  |                 |                |                        |                           |                                |                           |                            |                  |
|                  |                 |                |                        |                           |                                |                           |                            |                  |
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|                  |                 |                |                        |                           |                                |                           |                            |                  |
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|                  |                 |                |                        |                           |                                |                           |                            |                  |
|                  |                 |                |                        |                           |                                |                           |                            |                  |
|                  |                 |                |                        |                           |                                |                           |                            |                  |
|                  |                 |                |                        |                           |                                |                           |                            |                  |
|                  |                 |                |                        |                           |                                |                           |                            |                  |
|                  |                 |                |                        |                           |                                |                           |                            |                  |
|                  |                 |                |                        |                           |                                |                           |                            |                  |
|                  |                 |                |                        |                           |                                |                           |                            |                  |
|                  |                 |                |                        |                           |                                |                           |                            |                  |
| TOTAL DEDUCTIONS |                 |                |                        |                           |                                |                           |                            |                  |

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 tax 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.
- 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.**

UPDATED BUSINESS/CONTACT INFORMATION

|                         |                      |
|-------------------------|----------------------|
| Business Name: _____    | Phone _____          |
| Physical Address: _____ | Fax _____            |
| Mailing Address: _____  | Email _____          |
| City _____              | Contact Person _____ |