Section 12-17(b) of Ordinance 1842 requires an annual business license fee for rental or leasing of residential real property. For those required to file quarterly, the business license tax for residential rental real property is due and payable on the first day of April, July, October, and January. A detailed listing of each property from which rental income was received, showing property address and property owner and the amount of gross receipts from each property for the specified quarter must be detailed on the bottom section of this form in order for the form to be considered complete. Attach additional sheets if needed.

1. Total gross receipts from all residential rental real properties for the quarter.

The schedule of properties (below) must be completed on this form.

2. License Tax Due: (Line 1 x 1.5%)

3. Penalty: Line 2 x 15% if delinquent. Penalty shall increase to 30% of Line 2 if filed 30 or more days after the delinquent date.

4. Interest: The prevailing interest rate per 26 USC 6621 will apply after the 30 day delinquent date; currently 5% per year. (Formula: 0.05/365= daily rate x number of days late x Line 2)

5. Total Amount Due: Line 2 + Line 3 + Line 4

Property Address | Property Owner(s) if not the Business Name on this form | If Property not under ownership for full quarter, provide date of ownership | Gross Receipts | Total Gross Receipts for Quarter (Enter on Line 1 above)
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By signing this report, I am certifying that this report has been examined by me and to the best of knowledge and belief is true, accurate, and complete report for the stated period.

Payment Options: Cash, Check, Money Order, or Credit Card

Credit card payments may be made in person at the Revenue Office or via www.auburnalabama.org.