

UT:3
2610
7/2001

ALABAMA DEPARTMENT OF REVENUE
CONSUMERS USE TAX RETURN

DO NOT USE THIS SPACE		
Balance of Tax		
Interest		
Penalty		
Total		

Account No. _____

PERIOD COVERED
DUE DATE

FEIN _____

Legal Name _____

DBA/Division _____

Address _____

NOTICE:
LOCAL TAXES SHOULD
BE REPORTED ON
LOCAL RETURN(S)
WITH A SEPARATE
REMITTANCE

TOTAL STATE AMOUNT REMITTED

\$.
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CHECK THIS BOX IF PAYMENT
MADE THROUGH ELECTRONIC
FUNDS TRANSFER (EFT).

fold

	COL. A - 1½%	COL. B - 2%	COL. C - 4%
1. (a-1) Total purchase price of machines & replacement parts used in compounding, mining quarrying, manufacturing of tangible personal property. SEE INSTRUCTIONS ITEM I.	XXXXX	XX	XXXXX XX
(a-2) Total purchase price of farm machinery and equipment, both new and used. SEE INSTRUCTIONS ITEM II.			XXXXX XX
(b) Total purchase price of automotive vehicles. (NOT covered by 40-23-100 thru 110). SEE INSTRUCTIONS ITEM III.	XXXXX	XX	XXXXX XX
(c) Total purchase price of tangible personal property, except purchases of machines and equipment, farm machinery and equipment, and automotive vehicles. SEE INSTRUCTIONS ITEM IV.	XXXXX	XX	XXXXX XX
2. TOTAL PURCHASES			
3. TOTAL DEDUCTIONS			
4. TOTAL AMOUNT REMAINING AS MEASURE OF TAX (Line 2 less Line 3 in each column)			
5. AMOUNT OF TAX - Column A at 1½%, Column B at 2%, Column C at 4%			
6. TOTAL AMOUNT OF TAX - Total of Line 5, Column A, B, C			
7. Less tax paid on purchases to a seller in a reciprocating state (see Instructions) _____ % of \$ _____			
8. ADD PENALTY & INTEREST IF DUE (see General Information)			
9. LESS CREDIT FOR PREVIOUS OVERPAYMENT			
10. TOTAL AMOUNT DUE (transfer to front of report)			

SIGNATURE _____ Taxpayer or Duly Authorized Agent Date _____ FEIN _____

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Do Not Cut or Staple.

Please be sure to put the proper name, account number, and period covered on the return before submitting it.

General Information For Filing Consumers Use Tax Returns

Tangible personal property brought into Alabama for storage, use, or other consumption on which tax has not been collected by seller who is registered with the Department of Revenue is subject to the tax imposed by the Use Tax Law. The information required shall be filed on Consumers Use Tax forms furnished by the Department of Revenue.

The report and remittance are due on or before the twentieth day of the month following the month during which tax is accrued. Code of Alabama 1975, Section 40-1-45(a)(1), states that the date of the United States postmark stamped on the cover shall be deemed to be the date of delivery or the date of payment.

Returns filed after the due date are subject to a "failure to timely file" penalty equal to the greater of 10% of the tax required to be paid on the return or \$50.00. Tax payments received after the due date are subject to a "failure to timely pay" penalty equal to 10% of the delinquent tax. If the tax is not timely paid, interest is also due at the same rate established by the Secretary of the Treasury under authority of 26 USC 6621.

Instructions For Filing Consumers Use Tax Returns

The rate of tax is 2% of the net difference on any automotive vehicle, truck trailer, semi-trailer, or house trailer not required to be registered for highway use (see Section 40-23-100 through 110 which covers occasional sales and use tax on vehicles registered for highway use). A rate of 1 ½% on any machine used in mining, quarrying, compounding, processing, or manufacturing tangible personal property. Also, a rate of 1 ½% of the net difference on any machine, machinery or equipment which is used in planting, cultivating, and harvesting farm products. All other tangible personal property is taxed at a general rate of 4%.

When computing the tax due, use the following guidelines:

- ITEM I - Use line 1(a-1), Column A to report purchases of machinery and replacement parts used in manufacturing, processing, compounding, quarrying, and mining of tangible personal property.
- ITEM II - Use line 1(a-2), Column A to report purchases of machinery and replacement parts used in planting, cultivating, and harvesting farm products, both new and used.
- ITEM III - Use line 1(b), Column B to report purchases of automotive vehicles (not covered by Casual Sales & Use Tax Law), truck trailers, semi-trailers, and house trailers, both new and used, purchased for storage, use, or consumption in Alabama on which seller has not collected Alabama Sellers Use Tax.
- ITEM IV - Use line 1(c), Column C to report purchases of all other tangible personal property not listed in Items I, II, and III above.

Use line 2 for total purchases and line 3 for total deductions.

The total of deductions (line 3) is to be subtracted from total purchases (line 2) to determine the measure of tax (line 4). Tax is to be computed in each Column A, B, C (if applicable) and shown on line 5.

Your return and remittance made payable to Department of Revenue should be mailed to Alabama Department of Revenue, Sales, Use & Business Tax Division, P.O. Box 327710, Montgomery, AL 36132-7710. If you already have an account with us, use the preprinted forms that have been mailed to you and mail them to the address provided in your coupon booklet.

Credit For Taxes Paid to Other States

Code of Alabama 1975, Section 40-27-1, Article V (1) "Each purchaser liable for a use tax on tangible personal property shall be entitled to full credit for the combined amount or amounts of legally imposed sales or use taxes paid by him with respect to the same property to another state and any subdivision thereof. The credit shall be applied first against the amount of any use tax due the state, and any unused portion of the credit shall be thus applied against the amount of any use tax due a subdivision." (Emphasis added)

Only a maximum of 1 ½, 2, or 4 percent depending on the rate due may be claimed against the purchase on the state return. Any amount above this paid as tax in another state may be applied to the local taxes due. Each transaction or purchase must stand alone and the taxes paid to another state would not be accumulative. Overages of taxes paid on a transaction cannot be used against taxes due from a second transaction.

EXAMPLE:

PURCHASE (NO TAX PAID).....	\$4,000.00
PURCHASE (7% TAX PAID TO OTHER STATE).....	<u>\$6,000.00</u>
TOTAL.....	.\$10,000.00
TOTAL PURCHASES.....	.\$10,000.00
TAX RATE.....	.4%
TOTAL TAX DUE.....	.\$400.00
ALLOWABLE CREDIT FOR TAX PAID TO ANOTHER STATE.....	<u>240.00</u>
($\$6,000.00 \times 4\% = \240.00)	

BALANCE DUE.....\$160.00

NOTE: The balance of tax paid may be taken against any local tax due in the same manner.

* IF YOU HAVE ANY QUESTIONS, PLEASE CALL THE USE TAX SECTION AT (334) 242-1340