

UT:18
2620
7/01

ALABAMA DEPARTMENT OF REVENUE
SELLERS USE TAX RETURN

DO NOT USE THIS SPACE		
Balance of Tax		
Interest		
Penalty		
Disallowed Discount		
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

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

TOTAL AMOUNT REMITTED

\$ _____ . _____

fold

	COL. A - 1½%		COL. B - 2%		COL. C - 4%	
1. (a-1) Total sales price of machines and replacement parts used in manufacturing, etc. sold for delivery in Alabama. SEE INSTRUCTIONS ITEM I. _____			XXXXX	XX	XXXXX	XX
(a-2) Total sales price of farm machinery and equipment, both new and used, sold for delivery in Alabama. SEE INSTRUCTIONS ITEM II. _____			XXXXX	XX	XXXXX	XX
(b) Total sales price of automotive vehicles, truck trailers, etc., both new and used, sold for delivery in Alabama. SEE INSTRUCTIONS ITEM III. _____	XXXXX	XX			XXXXX	XX
(c) Total sales price of all tangible personal property except machines & replacement parts used in manufacturing, farm machinery & equipment, and automotive vehicles. SEE INSTRUCTIONS ITEM IV. _____	XXXXX	XX	XXXXX	XX		
(d) Total collections made during period on credit sales heretofore claimed as deductions. SEE INSTRUCTIONS ITEM V. _____						
2. TOTAL - Total gross sales and collection each Column A, B, and C _____						
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. "NO DISCOUNT ALLOWED Pursuant to Executive Order No. 54" _____					XXXXX	XX
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 _____ **Date** _____ **FEIN** _____
Taxpayer or Duly Authorized Agent

fold

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 Sellers Use Tax Returns

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 Sellers 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 total sales 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 total sales of machinery and replacement parts, both new and used, used in planting, cultivating, and harvesting farm products.
- ITEM III - Use line 1(b), Column B to report total sales of automotive vehicles (not covered by Casual Sales & Use Tax Law), truck trailers, semi-trailers, and house trailers, both new and used, sold for delivery in Alabama.
- ITEM IV - Use line 1(c), Column C to report sales of all other tangible personal property not listed in Items I, II, and III above.
- ITEM V - Use line 1(d), Column A, B, and C to report total collections made during month on credit sales heretofore claimed as deductions.

Use line 2 for total gross sales and line 3 for total deductions.

The total of deductions (line 3) is to be subtracted from total purchases (line 2) to obtain 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.