



Shelby County Business Revenue

Sales, Use, Rental, Lodging & Tobacco Tax Return

Reporting Period _____

Shelby County Account # _____

Business Name & Address: _____

Mail this return with remittance to:

Shelby County Business Revenue Office
 200 West College Street, Room 115
 Columbiana, AL 35051

Phone: 205-670-6520 • Email: salestax@shelbyal.com

Make check payable to:

Shelby County Business Revenue

Check here if your business is closed

| Enter Amount | Enter Check # |
|--------------|---------------|
| \$ | |

| Type of Tax | (A) Gross Taxable Sales | (B) Total Deductions* | (C) Net Taxable Sales (Column A-Column B) | (D) Tax Rate | (E) Gross Tax Due (Column C x Column D) |
|--|-------------------------------|-----------------------------|---|-----------------|---|
| SALES (General) | | | | .01 | |
| SALES (Machine Rate/Vending) | | | | .00375 | |
| SALES (Automotive) | | | | .00375 | |
| USE-Sellers /Consumer (General) | | | | .01 | |
| USE-Sellers /Consumer (Auto/ Machine Rate) | | | | .00375 | |
| RENTAL (General) | | | | .03 | |
| RENTAL (Automotive) | | | | .01125 | |
| LODGING | | | | .07 | |
| TOBACCO (No. of Unstamped Tobacco Products Sold x 0.04) | | | | .04 | |

By signing this report I am certifying that this report, including any accompanying schedules or statements, is to the best of my knowledge and belief, a true and complete report for the period stated.

Signature _____ Title _____

Email (required) _____

Date _____ Telephone _____

PLEASE NOTE:

In accordance with Code Section 40-23-7, returns and remittances are due and payable in monthly installments on or before the 20th day of the month next succeeding the month in which the tax accrues. If the 20th falls on a weekend or holiday, the return must be submitted on or before the next working day to be timely filed.

Per Code Section 41-1-21, failure to make payment in a timely manner, or failure to provide such evidence of payment in a timely manner, shall subject the affected taxpayer to penalty, interest, and loss of applicable discount.

(1) Total Tax Due (Total of Column E)

(2) Failure to Pay Timely Penalty 10%
(Line 1 x .10)

(3) Failure to Timely File Penalty 10%
(Line 1 x .10)

(4) Interest (Line 1 x .0049 per month delinquent)

(5) Discount for Timely Payment of Sales and Lodging Tax
(5% on \$100 or less, 2% on over \$100,
Maximum Discount of \$400)
No Discount on Use, Rental or Tobacco Tax

(6) Net Tax Due (Lines 1-5) or Delinquent Taxes (Lines 1+2+3+4)

(7) For Automobile Dealers: Add # of vehicles withdrawn at \$1.25 each

(8) Credit (Attach Documentation)

Total Amount Due & Enclosed

*Allowable deductions include wholesale sales, auto and machine trade-ins, labor and service, deliveries outside jurisdiction, governmental agencies, gas or lube oils, etc.