

# GENERAL TAX INFORMATION

## Sales ▪ Use ▪ Rental/Leasing ▪ Lodging Tax Return

### WHEN IS TAX DUE

The tax is due on or before the twentieth (20th) day of the month following the reporting period. The return **must** be delivered to the City or postmarked by the 20th. If the 20th occurs on a Saturday, Sunday, or Postal holiday, payments and returns bearing a U.S. Postal Service postmark of the next business day, or hand-delivered the next business day, will be accepted as timely.

### WHO MUST FILE

**Sales Tax:** Every business/entity engaged in making retail sales of tangible personal property for storage, use, or other consumption in Auburn who: (a) maintains a place of business, (b) qualified to do business, (c) solicits and receives purchases or orders by agent or salesperson, (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 originating 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.

**Sellers Use Tax:** Every business/entity that is located outside the City of Auburn and has no inventory located in Auburn, but makes retail sales of tangible personal property in Auburn via sales offices, agents, or by any significant recurring constant or 'nexus' with Auburn

**Consumers Use Tax:** Every person/business/entity who purchased items that will used, stored, or consumed in Auburn and sales taxes were not previously assessed or collected.

**Rental/Leasing Tax:** Every business/person engaged in the renting/leasing tangible personal property.

**Lodging Tax:** Every person/business/entity engaged in the renting or furnishing of any room, lodging, or accommodations to transients in any hotel, motel, inn, tourist camp, tourist cabin, or any other place in which rooms, lodging, or accommodations are regularly furnished to transients for consideration.

### THE TAX & MEASURE OF TAX

**Sales Tax** is a privilege tax imposed on the retail sale of tangible personal property sold in the Auburn tax jurisdiction by businesses located in Auburn. The tax is collected by the seller from their customer and remitted directly to the City. All sales of tangible personal property are retail sales except those defined as wholesale sales.

\* 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 is subject to taxation.

**Sellers Use Tax** is imposed on the retail sale of tangible personal property sold in the Auburn tax jurisdiction by businesses located outside of Auburn which have no inventory located in Auburn, but are making retail sales in Auburn via sales offices, agents, or by any significant recurring contact or "nexus" with Auburn.

\* 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 is subject to taxation.

**Consumers Use Tax** is imposed on tangible personal property brought into Auburn for storage, use, or consumption in the state when the seller did not collect seller's use tax on the sale of the property.

\*Total sales amount of personal property is subject to taxation.

**Rental/Leasing Tax** is a privilege tax levied on the lessor for the leasing or renting of tangible personal property. The gross receipts, including any rental tax invoiced, from the leasing or rental of tangible personal property. This tax is due on "true leases" (those leases in which the title to the property is retained by the lessor at the end of the lease agreement or when the lessee has an option to purchase the item at the end of the lease agreement for the fair market value of the item).

\*Total gross proceeds derived by the lessor from the rental or lease of tangible personal property is subject to taxation.

**Lodging Tax** is a privilege tax on persons, firms, and corporations engaged in renting or furnishing rooms, lodgings, or other accommodations to transients for periods of less than 180 days of continuous occupation and apply to all charges for providing such accommodations. This tax also applies to charges for personal property used or furnished in such rooms or lodgings.

\*Total gross proceeds received from the rental of accommodations and personal property used or furnished in such an accommodation is subject to taxation.

### 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 the back of the tax return.

# CITY OF AUBURN, ALABAMA TAX REPORT

CUSTOMER NO: \_\_\_\_\_

MAIL THIS RETURN WITH REMITTANCE TO:

REPORTING PERIOD: \_\_\_\_\_

CITY OF AUBURN  
REVENUE OFFICE  
144 TICHENOR AVENUE, SUITE 6  
AUBURN, AL 36830

BUSINESS NAME: \_\_\_\_\_

BUSINESS ADDRESS: \_\_\_\_\_

TOTAL AMOUNT ENCLOSED

\$
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Check here if this is a final tax return   
  The name has changed   
  Mailing Address has changed   
  Ownership has changed

## SECTION 1: Sales, Use, Rental/Leasing, and Lodging Tax Reporting

	(A) Gross Taxable Amount	(B) Total Deductions	(C) Net Taxable (Column A - Column B)	(D) Tax Rate	(E) Gross Tax Due (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				4%	
Sellers Use - Farm & Machinery				1 & 1/2%	
Sellers Use - Auto				1 & 1/10%	
Sellers Use - Auto Withdrawn				\$3.15 each	
Sellers Use - General				4%	
Consumers Use - Farm & Machinery				1 & 1/2%	
Consumers Use - Auto				1 & 1/10%	
Consumers Use - General				4%	
Rental & Leasing - General				2 & 1/2%	
Rental & Leasing - Auto (>12 Month Lease)				1 & 1/4%	
Lodging				7%	
Returns must be filed (postmarked) by the 20th day of the month following the reporting period for which you are filing to be considered a timely return. Payments must also be remitted by the 20th to be considered timely. <b>Returns and payments received after the 20th will automatically be assessed a Failure to Timely File Penalty and a Failure to Timely Pay Penalty.</b>	<b>[1] TAX DUE:</b> Total of sales, use, rental, and lodging tax (Column E)				
	<b>[2] FAILURE TO TIMELY FILE PENALTY</b> (if filed after 20th): 10% of Line 1 or \$50, whichever is greater				
	<b>[3] FAILURE TO TIMELY PAY PENALTY</b> (if paid after 20th): 10% of Line 1				
	<b>[4] INTEREST:</b> See Instructions on page 3				
	<b>[5] DISCOUNT FOR TIMELY FILING</b> on or before the 20th; applies to Sales Tax ONLY with a maximum of \$562				
	<b>[6] TOTAL TAX DUE:</b> Line 1 - Line 5 If delinquent, Line 1 + Line 2 + Line 3 + Line 4				

## SECTION 2: Attestation Statement and Payment Options

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

\_\_\_\_\_  
Signature/Date

\_\_\_\_\_  
Print Name and Contact Phone Number

**PAYMENT OPTIONS:** Cash, Check, Money Order, or Credit Card (Visa/MasterCard ONLY)

- Credit card payments may be made in person at the Revenue Office or by phone by calling (334) 501-7239. To process a phone payment, a copy of the return must be faxed to the Revenue Office at (334) 501-7297.

**INSTRUCTIONS TO COMPLETE THIS RETURN**

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)

Line 1: Total of Column E (**Total of sales, use, rental/leasing, and lodging tax**)

Line 2: Returns filed after the 20th are automatically assessed a **Failure to Timely File Penalty** of the greater of 10% of the tax due or \$50

Line 3: Tax payments remitted after the 20th are automatically assessed a **Failure to Timely Pay Penalty** of 10% of the tax due.

Line 4: Interest is due at a rate of 1% per month delinquent through July 31, 2017. Effective August 1, 2017, the interest rate changed to match interest rates assessed by the State of Alabama, currently 5% per year. For example, any tax liability originally due prior to August 1, 2017 will be assessed the previous rate of interest of 1% until August 1, at which time the interest would begin to accrue at the rate of 5% per year (formula:  $.05/365 = \text{daily rate} \times \text{number of days late} \times \text{tax}$ )

Line 5: Compute discount for timely filing and payment of tax. Discount **ONLY** applies to **sales tax**. Discount is NOT allowed on use tax, rental/leasing tax, and lodging tax. Discount is 5% on tax of \$100 or less and 2% on tax over \$100. The maximum discount is **\$562.00**.

Line 6: Total tax due (sales, use, rental/leasing, and lodging) is the sum of Items 1 through 5.

**STANDARD DEDUCTION SUMMARY TABLE:** Summary below **must** be completed to correspond with total deductions on front of tax report. *Attach a separate sheet if necessary.*

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
TOTAL DEDUCTIONS								

**UPDATED BUSINESS/CONTACT INFORMATION**

Business Name: \_\_\_\_\_ Phone: \_\_\_\_\_ Fax: \_\_\_\_\_

Physical Address: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

Contact Name: \_\_\_\_\_ Email: \_\_\_\_\_