

# CITY OF HELENA, ALABAMA

## SALES, USE, LEASE/RENTAL TAX REPORT

MAIL FORM W/REMITTANCE TO:  
CITY OF HELENA  
PO BOX 613  
HELENA, AL 35080-0613  
PH:205.663.2161 FAX: 205.663.9276

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

TAXPAYER NUMBER \_\_\_\_\_

TAXPAYER NAME:  
ADDRESS

TOTAL AMOUNT ENCLOSED

CHECK HERE IF THIS IS FINAL TAX RETURN

| TYPE OF TAX/ TAX AREA                | (A)<br>GROSS TAXABLE<br>AMOUNT | (B)<br>TOTAL<br>DEDUCTIONS | (C)<br>NET TAXABLE<br>(COLUMN A – COLUMN B) | (D)<br>TAX<br>RATE | (E)<br>GROSS TAX DUE<br>(COLUMN C x COLUMN D) |
|--------------------------------------|--------------------------------|----------------------------|---|--------------------|---|
| SALES - Automotive                   |                                |                            |   | 1.33%              |   |
| SALES- Farm / Machinery              |                                |                            |   | 1.33%              |   |
| SALES- General                       |                                |                            |   | 4%                 |   |
|                                      |                                |                            |   |                    |   |
| SELLERS USE -Automotive              |                                |                            |   | 1.33%              |   |
| SELLERS USE –Farm / Machinery        |                                |                            |   | 1.33%              |   |
| SELLERS USE -General                 |                                |                            |   | 4%                 |   |
| CONSUMERS USE- Automotive            |                                |                            |   | 1.33%              |   |
| CONSUMERS USE- Farm / Machinery      |                                |                            |   | 1.33%              |   |
| CONSUMERS USE- General               |                                |                            |   | 4%                 |   |
|                                      |                                |                            |   |                    |   |
| LEASE/RENTAL - Automotive            |                                |                            |   | 2%                 |   |
| LEASE/RENTAL - General               |                                |                            |   | 2%                 |   |
|                                      |                                |                            |   |                    |   |
| POLICE JURISDICTION- list type below |                                |                            |   | Rate x 0.5         |   |
|                                      |                                |                            |   |                    |   |
|                                      |                                |                            |   |                    |   |

|  |   |   |  |                                      |  |  |  |   |  |   |  |  |  |
|--|---|---|--|--------------------------------------|--|--|--|---|--|---|--|--|--|
| <p><b>** IN ACCORDANCE WITH STATE TAX STATUTES, DISCOUNT DOES NOT APPLY TO LEASE/RENTAL/USE TAX TYPES</b></p> <p>This return must be postmarked by the 20<sup>th</sup> day of the month following the reporting period for which you are filing to be considered a timely return. Seller must file timely returns, even though no taxes are due.</p> <p><b>By signing this report I am certifying that this report, including any accompanying schedules or statements, has been examined by me and is to the best of my knowledge and belief, a true and complete report for the period stated above.</b></p> <p>DATE: _____ TITLE: _____</p> <p>SIGNATURE: _____</p> | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="padding: 5px;"> <b>(1) TOTAL TAX DUE</b><br/>(TOTAL OF COLUMN E)                 </td> <td style="width: 50px;"></td> </tr> <tr> <td style="padding: 5px;"> <b>(2) PENALTY</b><br/>(ITEM 1 X 10%)                 </td> <td></td> </tr> <tr> <td style="padding: 5px;"> <b>(3) INTEREST</b><br/>AS PER SECTION 40-1-44, CODE OF ALABAMA, 1975                 </td> <td></td> </tr> <tr> <td style="padding: 5px;"> <b>(4) DISCOUNT **</b><br/>IF SUBMITTED PRIOR TO FILING DEADLINE<br/>5% ON \$100 OR LESS – 2% OVER \$100 (\$400 max.)                 </td> <td></td> </tr> <tr> <td style="padding: 5px;"> <b>(5) NET TAX DUE</b><br/>(ITEM 1 - 4; IF DELINQUENT 1 + 2 + 3)                 </td> <td></td> </tr> <tr> <td style="padding: 5px; text-align: center;"> <b>TOTAL AMOUNT DUE &amp; ENCLOSED</b> </td> <td></td> </tr> </table> | <b>(1) TOTAL TAX DUE</b><br>(TOTAL OF COLUMN E) |  | <b>(2) PENALTY</b><br>(ITEM 1 X 10%) |  | <b>(3) INTEREST</b><br>AS PER SECTION 40-1-44, CODE OF ALABAMA, 1975 |  | <b>(4) DISCOUNT **</b><br>IF SUBMITTED PRIOR TO FILING DEADLINE<br>5% ON \$100 OR LESS – 2% OVER \$100 (\$400 max.) |  | <b>(5) NET TAX DUE</b><br>(ITEM 1 - 4; IF DELINQUENT 1 + 2 + 3) |  | <b>TOTAL AMOUNT DUE &amp; ENCLOSED</b> |  |
| <b>(1) TOTAL TAX DUE</b><br>(TOTAL OF COLUMN E)  |   |   |  |                                      |  |  |  |   |  |   |  |  |  |
| <b>(2) PENALTY</b><br>(ITEM 1 X 10%)   |   |   |  |                                      |  |  |  |   |  |   |  |  |  |
| <b>(3) INTEREST</b><br>AS PER SECTION 40-1-44, CODE OF ALABAMA, 1975   |   |   |  |                                      |  |  |  |   |  |   |  |  |  |
| <b>(4) DISCOUNT **</b><br>IF SUBMITTED PRIOR TO FILING DEADLINE<br>5% ON \$100 OR LESS – 2% OVER \$100 (\$400 max.)  |   |   |  |                                      |  |  |  |   |  |   |  |  |  |
| <b>(5) NET TAX DUE</b><br>(ITEM 1 - 4; IF DELINQUENT 1 + 2 + 3)  |   |   |  |                                      |  |  |  |   |  |   |  |  |  |
| <b>TOTAL AMOUNT DUE &amp; ENCLOSED</b>   |   |   |  |                                      |  |  |  |   |  |   |  |  |  |

## Sales/Use Tax

Automotive rate includes new and used automotive vehicles, truck trailers, semi-trailers, and mobile homes. General rate includes equipment and replacement parts used in agriculture production, machines and replacement parts used in manufacturing, compounding, mining and quarrying, gross receipts from places of amusement and entertainment devices, and all other tangible personal property.

## Rental Tax

Due from the lessor on the total gross receipts from rentals in Helena.

**STANDARD DEDUCTION SUMMARY TABLE**  
(SUMMARY BELOW MUST BE COMPLETED TO CORRESPOND WITH TOTAL DEDUCTIONS ON FRONT OF TAX REPORT)

| TYPE OF TAX      | WHOLESALE SALES | AUTO TRADE-INS | LABOR/NON TAXABLE SERV | SALES DELIV OUTSIDE JURIS. | SALES TO GOVT OR ITS AGENCIES | GAS OR LUBE OILS | OTHER ALLOWABLE DEDUCTIONS (1) | TOTAL DEDUCTIONS |
|------------------|-----------------|----------------|------------------------|----------------------------|-------------------------------|------------------|--------------------------------|------------------|
|                  |                 |                |                        |                            |                               |                  |                                |                  |
|                  |                 |                |                        |                            |                               |                  |                                |                  |
|                  |                 |                |                        |                            |                               |                  |                                |                  |
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|                  |                 |                |                        |                            |                               |                  |                                |                  |
|                  |                 |                |                        |                            |                               |                  |                                |                  |
|                  |                 |                |                        |                            |                               |                  |                                |                  |
|                  |                 |                |                        |                            |                               |                  |                                |                  |
|                  |                 |                |                        |                            |                               |                  |                                |                  |
|                  |                 |                |                        |                            |                               |                  |                                |                  |
| TOTAL DEDUCTIONS |                 |                |                        |                            |                               |                  |                                |                  |

**INSTRUCTIONS & INFORMATION CONCERNING THE COMPLETION OF THIS REPORT**

- To avoid the application of penalty and/or interest amounts, this report must be filed on or before the 20<sup>th</sup> day of the month following the period for which the report is submitted. Cancellation postmark will determine timely filing.
- A remittance for the total amount due made payable to the tax jurisdiction must be submitted with the report.
- This report should be submitted on a monthly basis unless you have requested and been approved for a different filing frequency.
- Any credit for prior overpayment must be approved in advance by the taxing jurisdiction.
- No duplicate or replicated forms except with permission of tax jurisdiction.

**INDICATE ANY ACCOUNT CHANGES BELOW**

Business Name: \_\_\_\_\_ Physical Address: \_\_\_\_\_

Mailing Address: \_\_\_\_\_ City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_

Phone Number: \_\_\_\_\_ Fax Number: \_\_\_\_\_ Contact Person: \_\_\_\_\_