

JEFFERSON COUNTY, ALABAMA
SPECIAL REVENUE
CONSUMERS USE TAX RETURN

Required by Act No 2015-226 Regular Session

85% of all sales and use tax filers file and pay online. To pay online visit the My Alabama Taxes (MAT) website. <https://mvalabamataxes.alabama.gov>. Navigate to the local return table and choose Jefferson County (7337) from the locality dropdown.

Do not file both paper and electronically.

Taxpayers required to file this return are also required to file the CONSUMERS USE TAX RETURN(CU).

Business Name

Business Trade Name/DBA

Business Mailing Address

The consumers use tax is imposed on tangible personal property brought into Jefferson County for storage, use, or consumption in the state when the seller did not collect Jefferson County seller's use tax on the sale of the property.

Enter Jefferson County Account Number Below

Enter FEIN or Social Security Number Below

For the month of

	Ratee Type	(A) Gross Purchases & Collections	(B) Deductions	(C) Net Taxable Purchases & Collections	(D) Tax Rate	(E) Tax Due
(1)	Automotive Vehicles				0.00375	
(2)	Farm Machinery & Equipment				0.00375	
(3)	Manufacturing & Mining Machinery				0.00375	
(4)	All other purchases				0.01	
(5)	Food/Grocery				0.01	
This return must be postmarked by the 20th day of the month following the reporting period for which you are filing to be considered a timely return.				(6) TOTAL GROSS TAX DUE Total of Column E, Lines 1-5		
By signing this return, I am certifying this return, including any accompanying schedules or statements, has been examined by me and is, to the best of my knowledge and belief, a true and correct return for the period stated.				(7) PENALTY – FAILURE TO FILE – If filed late, 10% of total tax (Line 6) or \$50.00, whichever is greater		
				(8) PENALTY – FAILURE TO PAY – If paid late, 10% of total tax (Line 6)		
				(9) INTEREST – If filed late, as provided by §40-1-44		
				(10) AUTHORIZED CREDIT from the Jefferson County Department of Revenue. Attach letter from the Department to tax return.		
				(11) TOTAL AMOUNT DUE AND ENCLOSED		

Please Print Name

Title

Signature

Date

Phone Number

Email Address

Make check payable to:
SCOTT MOORE, DIRECTOR

Mail to:
JEFFERSON COUNTY DEPARTMENT OF REVENUE
PO BOX 830710
BIRMINGHAM, AL 35283-0710

Questions may be directed to the Jefferson County Department of Revenue at 205-325-5171 or email at revenueadd@jccal.org.

Before mailing your return be sure to do the following:

Include your corresponding Consumers Use Tax Return.

Sign, date and include your contact information.

Include your payment if any tax is due.

Form CU (revised 1-1-2024)