

Jefferson County Department of Revenue

CERTIFIED STATEMENT OF ANNUAL BUSINESS GROSS RECEIPTS

License Year: 2024-2025

License Type: JCBL

Account Number: _____

NAME & ADDRESS OF ENTITY:

LOCATION NAME & ADDRESS (if more than one location, attach list)

I, _____, for myself and/or for the business operated under the trade name above hereby attest that the total gross receipts (as defined in the Ordinance 1801 without any deductions for expenses) of all said licensable entity's physical locations within Jefferson County for the most recently completed calendar year 2023 were:

1. **Gross Receipts* Less than or equal to \$100,000** - Enter total gross receipts here \$ _____. Your business license will cost \$50.00. Go to SRT.jccal.org to file, pay, and print your County JCBL License or see below for mailing instructions.
2. **Gross Receipts* Greater than \$100,000** - If your business is required to obtain a State of Alabama business license per Title 40 Chapter 12 Article 2, Code of Alabama 1975, as amended, you may select Option 1 or Option 2. If your business is not required to obtain a State of Alabama business license, only select Option 2 as Option 1 is not applicable. Check only one of the following:

<input type="checkbox"/>	Option 1 a. Total Gross Receipts.....	1a.	
	b. One-half (½) dollar of the receipts covered by state license(s) provided by §40, Chapter 12, Article 2, Code of Alabama 1975, as amended. Must include a copy of applicable licenses. Attach if mailing or upload if renewing online	1b.	
	c. Taxable Gross Receipts (1a minus 1b).....	1c.	

---- **OR** ----

<input type="checkbox"/>	Option 2 a. Total Gross Receipts.....	2.	
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Jefferson County will give one-half (½) dollar credit of the cost for any State Licenses purchased under Title 40 Chapter 12 Article 2, Code of Alabama 1975, as amended. If you have multiple locations inside Jefferson County, please upload a listing if renewing online or attach a listing of all Jefferson County locations so that credit can be properly given and mail or email to the addresses listed below. If no State License has been purchased, Option 2 should be selected.

Date business originally commenced ____/____/____. If business was not in operation for the full year or if receipts are for a fiscal year, the period covered is ____/____/____ through ____/____/____. I attest that the information provided on the form is a true and accurate statement to the best of my knowledge this ____ day of _____, 20____.

Signature

Title (Owner, Officer, etc.)

ONLINE RENEWAL IS HERE!!! Visit SRT.jccal.org on or after Oct 1 & you can complete the entire renewal process of your County JCBL License. When requested enter account number [accNUMBER](#)

If You Choose to Renew Online DO NOT Mail This Affidavit.

When Renewing by Mail, Please Mail or Email, Complete & Return on or Before September 30th to Ensure Timely Billing & Payment

Detailed online filing instructions, FAQ's and the complete license ordinance can be found at: Licenses.jccal.org

Direct questions to: JeffCoBusinessLicense@jccal.org or call (205) 325-5171.

<p>Preferred Methods</p> <p>Complete Certification Statement, generate the amount due, pay and print your JCBL License online at:</p> <p style="color: blue; font-weight: bold;">SRT.jccal.org</p> <p>--- or ---</p> <p>Email Certification Statement as PDF Attachment:</p> <p style="color: blue; font-weight: bold;">JEFFCOBUSINESSLICENSE@JCCAL.ORG</p>	<p>By Mail To:</p> <p>Jefferson County Dept of Revenue P.O. Box 12207 Birmingham AL 35202-2207</p>	<p>Return in Person to:</p> <p>Room A-100 Annex 716 Richard Arrington Jr. Blvd. N Birmingham, AL 35203</p>
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Important Additional Information on the Reverse of this Form

Contact Information Required if Mailing or Emailing the Certification

Primary Business License/Tax Contact Name: _____

Primary Business License/Tax Email: _____

Primary Business License/Tax Phone:(_____) _____

What are gross Receipts?

Simplified language – Gross Receipts are the total of all payments received by your business in any form (receipts, revenues, sales, contracts, etc.) that are generated from or within Jefferson County for any part of any business you own or that you are reporting for. Gross Receipts are before any deduction for any costs, expenses or taxes paid. If your Gross Receipts are \$100,000 or less enter on line 1 on the front of this form. Amounts in excess of \$100,000 or more are entered in the block at Option 1a or Option 2. If your business purchases no state of Alabama Licenses enter the amount the box for Option 2.

Legal Definition - Jefferson County Ordinance 1801 Section 1. Definitions and Rules of Construction.

(12) Gross Receipts. The revenue (without subtraction of any costs or expenses incurred and including any federal excise tax or other taxes collected in respect of sales or services) from all sources and all lines of business of a Licensable Entity arising from Business Activity in the County in the regular course of such entity's trade or business, including Business Activity carried on or practiced at or through all its Licensable Business Locations in the County, and including revenue from tangible and intangible property if the acquisition, management or disposition of the property constitutes an integral part of such entity's regular trade or business operations in the County, in all cases in respect of which the Licensable Entity is not otherwise required by law to pay a tax levied by the State of Alabama pursuant to the provisions of any of Sections 40-16-4, 40-21-50, 40-21-52, 40-21-53, 40-21-56, or 40-21-60 of the Code of Alabama 1975, as amended; provided, however, that such term shall not include receipts from the casual sale of the Licensable Entity's business assets or of the capital stock of a subsidiary thereof.

Which State Licenses Qualify for the ½ Credit Deduction from Gross Receipts

Licenses issued under Title 40 Chapter 12 Article 2, Code of Alabama 1975. A complete list can be found at Licenses.jccal.org.

Which State Licenses Do Not Qualify for the ½ Credit Deduction from Gross Receipts

40-12-315 Store Licenses issued under Article 3 of Title 40 Chapter 12, Professional licenses issued under Title 34 Code of Alabama 1975, i.e. Home Builders, General Contractors, Counselors, Therapists, Home Inspectors, etc., city business licenses under various city ordinances, Alcoholic Beverage Control Board (ABC Board) Licenses issued under Title 28 Code of Alabama 1975, or any other license issued under any other statute or ordinance not contained in Title 40 Chapter 12 Article 2, Code of Alabama 1975.