

**JEFFERSON COUNTY, ALABAMA**  
**SPECIAL REVENUE SALES 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://myalabamataxes.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 **SALES TAX RETURN(ST)**.

Business Name

Business Trade Name/DBA

Business Mailing Address

Sales tax is a privilege tax imposed on the retail sale of tangible personal property sold in Jefferson County by businesses located in Jefferson County. The tax is collected by the seller from their customer and remitted directly to Jefferson County.

Enter Jefferson County Account Number Below

Enter FEIN or Social Security Number Below

For the month of		(A) Gross Sales & Collections	(B) Deductions	(C) Net Taxable Sales & 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)	Items sold through Vending Machines				0.0075	
(5)	Admissions from Amusements & Exhibitions				0.01	
(6)	All other sales and receipts				0.01	
(7)	Food/Grocery				0.01	
(8)	Automobile withdrawal fee - Number of vehicles withdrawn				\$1.25	
				(9) TOTAL GROSS TAX DUE Total of Column E, Lines 1-8		
				(10) LESS DISCOUNT IF PAID ON TIME		
				(a) 5% on first \$100.00 of tax up to \$5.00		
				(b) 2% on tax over \$100.00 up to \$95.00 Total discount not to exceed \$100.00		
				(11) PENALTY – FAILURE TO FILE – If filed late, 10% of total tax (Line 9) or \$50.00, whichever is greater		
				(12) PENALTY – FAILURE TO PAY – If paid late, 10% of total tax (Line 9)		
				(13) INTEREST – If filed late, as provided by §40-1-44		
				(14) AUTHORIZED CREDIT from the Jefferson County Department of Revenue. Attach letter from the Department to tax return.		
				(15) TOTAL AMOUNT DUE AND ENCLOSED		

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.

By signing this return, I am certifying this return, including any accompanying schedules or statements, have been examined by me and is, to the best of my knowledge and belief, a true and correct return for the period stated.

Please Print Name

Title

Signature

Date

Phone Number

Email Address

Before mailing your return be sure to do the following:

- Include your corresponding Sales Tax Return.
- Sign, date and include your contact information.
- Ensure you include your payment if any tax is due.

**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](mailto:revenueadd@jccal.org).