



City of Montgomery,
Alabama

www.montgomeryal.gov

**RENTAL TAX
RETURN**

City of Montgomery and Police
Jurisdiction

3

Account No:

PLEASE USE www.myalabamataxes.alabama.gov

For questions or assistance phone (334) 625 - 2036

MAIL RETURNS WITH REMITTANCE TO:

City of Montgomery Revenue Division
Rental and P/J Tax Return
P.O. Box 5070 Montgomery, AL 36103 - 5070
Make check payable to "City of Montgomery"

Month / Year covered by this report

Check for final return

Check for changes to your business
Complete "Change of Business Information" on reverse

This Form Should Be Completed in Its Entirety and Returned as Indicated Above. Itemize CITY and P/J. Do Not Write in Shaded Areas. See Reverse For Instructions.

RENTAL TAX	Gross Taxable Amount		Tax Rate		Gross Tax Due	Gross Tax Due
	CITY	P / J	CITY	P / J	CITY	P / J
Automotive /Agriculture			1.50%	.75%		
Automotive 60 days or less			3.5%	1.75 %		
General			4.00%	2.00%		

No Discount Allowed

<p>* 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. Monthly filers should file each calendar month postmarked by the 20th day of the following month even if zero tax is due.</p> <p>CITY OF MONTGOMERY, AL</p> <p>RENTAL SALES TAX REMITTANCE FORM</p> <p>CITY OF MONTGOMERY = CITY POLICE JURISDICTION = P/J Effective Date: 04/01/2014</p>	(1) TOTAL TAX DUE:			
			ITEMIZE PENALTIES AND INTEREST	
			CITY	P / J
	PENALTY- Late Filing Fee: Min of \$50.00 or 10% whichever is greater			
	PENALTY-Late Payment: 10% of tax due			
	(2) TOTAL PENALTY:			
	INTEREST: Item 1 x current APR each month delinquent (See reverse side for interest rate)			
	(3) TOTAL INTEREST:			
	(4) NET TAX DUE:		IF ON TIME: Item (1)	IF DELINQUENT:
	(5) TOTAL RENTAL TAX DUE:			
TOTAL AMOUNT ENCLOSED:		\$		

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.

DATE: _____ TITLE: _____ SIGNATURE: _____

DEFINITIONS

RENTAL TAX I CITY OF MONTGOMERY I POLICE JURISDICTION TAX:

- a. This ordinance levies a Rental or Lease Tax on each person engaging or conducting business within the City of Montgomery (City), or it's Police Jurisdiction (P/J) in the business of leasing or renting tangible personal property.
- b. Sales or deliveries made within the City Limits of Montgomery or within the Police Jurisdiction must be itemized between CITY and P/J. Police Jurisdiction is defined as three (3) miles outside the City Limits of Montgomery.
- c. Automotive is defined as the business of leasing or renting any automotive vehicle or truck trailer, semi-trailer or house trailer.

Any motor vehicles rented or leased for less than 60 days will be assessed 3.5% tax and Police Jurisdiction is 1.75% tax

INSTRUCTIONS & INFORMATION CONCERNING THE COMPLETION OF THIS REPORT

To avoid the application of penalty and or interest amounts. This report must be filled on or before the 20th of the month, following the period for which the report is submitted, even if zero tax is due. Cancellation postmark will determine timely filing. A remittance for the total amount due made payable to the "City of Montgomery" must be submitted with this report. This report should be submitted on a MONTHLY basis unless you have requested and been approved for a different filing frequency by this taxing jurisdiction. Any credit for prior overpayment must be approved in advance by the taxing jurisdiction and accompanied by a letter of credit from the taxing jurisdiction. No duplication or replicated forms are acceptable except with the prior approval of the taxing jurisdiction. Remittance of Seller's Use I Sales Tax and Consumers Use Tax within City Limits of Montgomery must use separate Tax Form 1 and mailed to Compass Bank, Birmingham, AL. Remittance of Seller's Use I Sales Tax and Consumers Use Tax. Within Police Jurisdiction. Must use separate Tax Form 2 and mailed to City of Montgomery. Remittance of Rental Tax, within City Limits of Montgomery and I or Police Jurisdiction. Must be consolidated onto Tax Form 3 and mailed to City of Montgomery.

INTEREST: View interest rates at <https://revenue.alabama.gov/assessments/quarterly-interest-rates/>

INDICATE ANY CHANGE OF BUSINESS INFORMATION BELOW – Sign and Date front of return

Business Name:	Phone:
Physical Address:	Fax:
Mailing Address:	Email:
City/State/Zip:	Contact: