



Employer's Quarterly Return Of Occupation License Fee

144 Tichenor Ave-Suite 6-Auburn, Alabama 36830
 Office: (334) 501-7239 Fax: (334) 501-7297 www.auburnalabama.org

Customer # _____

Filed for Quarter Ending: _____

Due Date: _____

Business Name: _____

Delinquent Date: _____

Business Address: _____

For Amounts Received During: _____

DUE DATE:

- 1st Qtr - April 1st
- 2nd Qtr - July 1st
- 3rd Qtr - October 1st
- 4th Qtr - January 1st

DELINQUENT DATE:

- 1st Qtr - April 30th
- 2nd Qtr - July 31st
- 3rd Qtr - October 31st
- 4th Qtr - January 31st

1.	Number of taxable employees working in the City this quarter	
2.	Gross wages paid during this quarter to employees reported on Line 1 for work in the City of Auburn	
3.	Occupation license withheld during this quarter from wages paid to employees (1% of Line 2)	
4.	Failure to Timely File Penalty: 10% of Line 3 or \$50, whichever is greater	
5.	Failure to Timely Pay Penalty: 10% of Line 3	
6.	Interest: See instructions below	
7.	Total Amount Due: Line 3 + Line 4 + Line 5 + Line 6	

DECLARATION
Under the penalties of perjury, I declare that this return is true, correct, and complete as required by City Ordinance.
Signature:
Title:
Date:
Make check payable to the 'City of Auburn'. If a receipt is desired, please enclose a self-addressed envelope. Mail To: 144 Tichenor Avenue - Suite 6 - Auburn, Alabama 36830

INSTRUCTIONS TO COMPLETE THIS FORM

- Line 1:** Show the number of persons you employed during the whole or any part of this quarter (3 month period), who were paid salaries, wages, and/or any other compensations for work in the City of Auburn.
- Line 2:** Show the total of gross (before any deduction) salaries, wages, and/or compensation paid during this quarter, for work in the City of Auburn, to those employees reported on **Line 1**.
- Line 3:** Show the total amount of Occupation License Fees withheld during this quarter from the salary or wages of those employees reported on **Line 1**.
- Line 4:** Failure to timely file penalty is automatically assessed if return is filed after the delinquent date. The penalty is 10% of **Line 3** or \$50, whichever is greater.
- Line 5:** Failure to timely pay penalty is automatically assessed if return is filed after the delinquent date. The penalty is 10% of **Line 3**.
- Line 6:** Interest rate through July 31, 2017 is 1% per month. Effective August 1, 2017, rate changed to match interest rate assessed by the State of Alabama, currently 4% per year. (formula: .04/365 = daily rate x number of days late x license fee due)
- Line 7:** Total amount of occupational license fees due. It is the total of **Lines 3, 4, 5, and 6**. This amount must accompany the return.

GENERAL INFORMATION

WITHHOLDING: Each employer of one or more persons is required by City Ordinance No. 416, as amended by Ordinance No. 1096, to withhold the Occupation License Fee of one-percent (1%) from gross earnings paid to employees for services rendered within the City of Auburn, and to pay these fees to the City each quarter. All employees are subject to the license fee except domestic servants employed in private homes, and ministers of religion in the performance of their religious duties.

EARNINGS: Earnings include salaries, wages, commissions, tips, bonuses, incentive payments and other forms of compensation, whether paid to the employee directly or through an agent, and whether paid in cash or in kind. Board, lodging, and similar items furnished must be included as earnings at the fair market value.

FILINGS: Employers are required to file each quarter (3 month period) of the calendar year, beginning with the 1st quarter (Jan., Feb., Mar.) to show wages paid and Occupation License Fees withheld during the quarter. Returns are due on the first day of the month following the end of the quarter (April, July, October, and January) and are delinquent if not filed by the last day of the month in which due.

PENALTIES: An employer shall be subject to fine or imprisonment as provided by City Ordinance for failure to withhold license fees; for failure to pay the City such license fees, interest, or penalties imposed by this ordinance; for making any incomplete, false or fraudulent return; or for any attempt to avoid full disclosure of the amount of gross compensation in order to avoid payment of the whole or any part of a license fee.

ANNUAL RETURN: An Annual Return Form will be furnished to each employer in December, upon which to report the names and addresses of all persons employed within the City during the year, the periods of employment and total compensation of each, and the total City Occupational License Fees withheld from the wages of each. Employers are advised to maintain sufficient records to enable them to complete the Annual Return.

Payment Options: Payment may be remitted via cash, check, money order, or credit card (Visa/MasterCard ONLY).

- Credit card payments may be made in person at the Revenue Office or by phone by calling (334) 501-7239. To process a phone payment, a copy of the return must be faxed to the Revenue Office at (334) 501-7297.