

Instructions for Completing The Alabama Uniform Severance Tax Return

1. Enter the month and year of activity.
2. Enter the company name and current mailing address. Enter your Federal Employers Identification Number (FEIN) or your Social Security Number (SSN). If you do not know your account number, please contact the Department. If your address has changed, please indicate such by placing a check in the box provided.
3. Select the box which best describes your type business. Producers server product and purchasers would purchase the product from producers.
4. In Column A, enter the County Code (see below) for the county from which the natural minerals being reported were severed. Attach a supplemental list, if necessary.
5. In Column B, enter the name of the county from which the natural minerals being reported were severed.
6. In Column C, enter the name of the municipality, if tons were severed within the city limits.
7. In Column D, enter the total number of tons severed or purchased tax exempt within the county shown in Column B.
8. Column E shows the tax rate which is \$0.10 per ton.
9. Column F shows the results of multiplying Column D (total tons severed) by Column E which is \$0.10 per ton.
10. Add figures in Column D and show the Total Tons.
11. Add figures in Column F and show the Total Tax Due.
12. If the tax return is not postmarked by the 20th of the month, the penalty for failure to timely file the return is 10% of the tax due or \$50.00 whichever is greater.
13. If payment for the tax due is not timely received, the penalty is 10% of the tax due.
14. If the tax amount due is remitted late, contact the Alabama Department of Revenue for an interest figure.
15. Add the total tax due plus any penalties and interest due to determine the Total Amount Due.
16. Sign the return and mail the return and the Total Amount Due to the Alabama Department of Revenue, P.O. Box 327560, Montgomery, AL 36132-7560.

County Codes to be listed in Column A of the return:

County Code	County	County Code	County	County Code	County	County Code	County
04	Autauga	20	Colbert	38	Houston	53	Perry
05	Baldwin	21	Conecuh	39	Jackson	54	Pickens
06	Barbour	23	Covington	01	Jefferson	55	Pike
07	Bibb	24	Crenshaw	41	Lauderdale	56	Randolph
08	Blount	25	Cullman	42	Lawrence	57	Russell
09	Bullock	26	Dale	44	Limestone	58	Shelby
10	Butler	27	Dallas	45	Lowndes	59	St Clair
11	Calhoun	28	Dekalb	46	Macon	60	Sumter
12	Chambers	29	Elmore	47	Madison	61	Talladega
13	Cherokee	30	Escambia	48	Marengo	62	Tallapoosa
14	Chilton	31	Etowah	49	Marion	63	Tuscaloosa
15	Choctaw	32	Fayette	50	Marshall	64	Walker
16	Clarke	33	Franklin	02	Mobile	65	Washington
17	Clay	35	Greene	51	Monroe	67	Winston
18	Cleburne	36	Hale	03	Montgomery		
19	Coffee	37	Henry	52	Morgan		