Employer's Monthly Return Of Occupational License Fee

101 20th Street South Irondale, Alabama 35210

Office: (205) 956 -9200   Fax: (205) 951 -1425

www.cityofirondaleal.gov   revenue@cityofirondaleal.gov

Taxpayer # _____

Taxpayer Name: _____

Taxpayer Address: _____

_____

Taxpayer Email Address: _____

Filed for Month Ending: _____

Paid by: **Check**   **Credit Card**   **ACH**

1.	Number of taxable employees working in the City this month	
2.	Gross receipts and compensation paid during this month to employees reported on **Line 1** for work in the City of Irondale.	
3.	Occupational license fee withheld during this month from wages paid to employees (.50% of **Line 2**)	
4.	Penalty: See Instructions below	
5.	Interest: See instructions below	
6.	Total Amount Due: Line 3 + Line 4 + Line 5	

DECLARATION
Under the penalties of perjury, I declare that this return is true, correct, and complete as required by City Ordinance.
Signature:
Title:
Date:
This form should be remited to Revenue@cityofirondaleal.gov, payment should be made by ACH Credit or credit card.

INSTRUCTIONS TO COMPLETE THIS FORM

Line 1:   Show the number of persons you employed during the whole or any part of this month, who were paid salaries, wages, and/or any other compensations for work in the City of Irondale.

Line 2:   Show the total of gross (before any deduction) salaries, wages, and/or compensation paid during this month, for work in the City of Irondale, to those employees reported on **Line 1**.

Line 3:   Show the total amount of Occupation License Fees withheld during this month from the salary or wages of those employees reported on **Line 1**.

Line 4:   Penalty is automatically assessed if return is filed after the 20th of the following month in which the fee is due. The penalty is 10% of **Line 3** or $3, whichever is greater.

Line 5:   Interest is automatically assessed if return is filed after the 20th of the following month in which the fee is due. Currently , the interest rate is 4% per year. (formula: .04/365 = daily rate x number of days late x **line 3**)

Line 6:   Total amount due. It is the total of **Lines 3, 4,** and **5.** This amount must accompany the return.

GENERAL INFORMATION

WITHHOLDING: Each employer of one or more persons is required by City Ordinance No. 2018-10, to withhold the Occupation License Fee of (.50%) from gross receipts and compensation paid to employees for services rendered within the City of Irondale, and to pay these fees to the City each month. All employees are subject to the license fee except domestic servants employed in private homes.

GROSS RECEIPTS AND COMPENSATION (GRC):   GRC include salaries, wages, commissions, bonuses, and other forms of compensation, whether paid to the employee directly or through an agent, and whether paid in cash or in kind.

FILINGS: Employers are required to file this form each month of the calendar year to show wages paid and Occupation License Fees withheld during the preceding month. Returns and payments are due on the 20th day of the month following and are delinquent if not filed and paid by the 20th day of the month in which due.

PENALTIES: An employer shall be subject to fine or imprisonment as provided by City Ordinance No. 2018-10 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: ACH Credit and credit card (Visa, MasterCard , Discover)