

810-8-1-.54 Electronic Filing of Returns and Reports. **(NEW RULE)**

(1) Article 12 of Chapter 17 of Title 40, Code of Alabama 1975, as amended, requires persons to report certain taxes on a form prescribed by the department and to pay the amount of taxes shown due. Pursuant to Chapter 30 of Title 40, the department is authorized to accept tax returns reported on an electronic form filed electronically.

(2) Effective October 1, 2012 the following returns and reports will be required to be filed electronically:

- (a) Supplier/Permissive Supplier Monthly Return,
- (b) Terminal Operator Monthly Report,
- (c) Terminal Operator Annual report,
- (d) Importer Monthly Return,
- (e) Exporter Monthly Return,
- (f) Transporter Monthly Report, and
- (g) Blender Monthly Tax Report.

(3) Effective with the return for Fiscal Year 2013-2014 due in October 2013, the annual Wholesale Oil/Import License Fee return will be required to be filed electronically.

(4) Under certain circumstances a taxpayer may request a waiver from the Commissioner to file in another department approved manner. These circumstances include:

- (a) No Computer,
- (b) No Internet Access,
- (c) Incompatible Computer Hardware,
- (d) Any special circumstance (i.e. physical disability) deemed worthy of a waiver by the Commissioner of Revenue.

1. A request for waiver must be submitted in writing and include the business name and address, account number and reason(s) why a method other than the prescribed method is necessary.

(5) The returns and reports listed above will be considered timely filed when due if filed electronically by the last day before the return or report is considered delinquent. The amount due with the return will be considered timely paid if paid in accordance with the rules of the electronic funds transfer provider.

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Authority: Sections 40-2A-7(a)(5), 40-17-323, and 40-17-340, Code of Alabama 1975

History: