ALABAMA DEPARTMENT OF REVENUE
ADMINISTRATIVE CODE

CHAPTER 810-1-5
TIMELY MAILING OF RETURNS, STATEMENTS, OTHER DOCUMENTS OR MAKING PAYMENTSCONSTITUTES TIMELY FILING

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(1)(a) When any return, claim, statement, or any other document is required to be filed, or any payment is required to be made, within a prescribed time period under any provision of Title 40, Code of Ala. 1975, such return, claim, statement, other document or payment will be considered to be made within the prescribed time if the return, claim, statement, other document or payment is mailed to the proper agency, office or officer, postage prepaid, and the cover or envelope containing such return, claim, statement, other document or payment is postmarked by the United Postal Service on or before the last day of the prescribed time period (including any allowed extension).

(b) If the last day for filing the document or making the payment described in subparagraph (a) above (and for the timely mailing thereof) falls on a date to be excluded as the last day as provided by Section 1-1-4, Code of Ala. 1975, then the last day becomes the next working day.

1. Section 1-1-4 excludes Sunday, holidays defined in Section 1-3-8, Code of Ala. 1975, and any date on which the (state or county) office in which the act must be done is closed.

(i) Generally, Saturdays, Sundays and all state holidays would be excluded from the last day on which the mailing may be timely made, and the next working day allowed.

(ii) A federal holiday, which is not also a state holiday, will not be excluded as the last day, even if the United States Post Office is not open.

(2) Except as provided in paragraph (3) below, the return, claim statement, other document or payment must actually be received by

the proper agency, office or officer to qualify as timely filed as provided in paragraph (1) above.

(3)(a) If the return, claim statement, other document or payment is sent by United States registered mail, such registration shall be prima facie evidence that the return, claim, statement, other document or payment was delivered and the date of registration shall be deemed the postmark date.

(b) If the return, claim, statement, other document or payment is sent by United States certified mail, return receipt requested showing to whom and when delivered; and the receipt reflects receipt of the mailing by the proper official, the mailing will be considered as if sent by registered mail as provided in subparagraph (a) above.

(4) Articles delivered by the United States Postal Service which do not bear a postmark affixed by the United States Postal Service will qualify under the provisions of paragraph (1) above if the article bears a postage meter imprint affixed in accordance with applicable regulations promulgated by the United States Postal Service (Part 144, Domestic Mail Manual) indicating the article was mailed within the time permitted by paragraph (1) above.

(5) This rule does not apply to:

(a) the filing of any claims, statements, other documents or the making of any payments to any court.

(b) to the receipt of any currency or other form of payment unless the payment is actually received and accounted for by the proper agency, office or officer.

(c) to any filing or payment required by any provision of Title 40 to be delivered by any method other than mailing.

(d) to any filing or payment required to be made by any provision of law other than Title 40. For example, this rule does not apply to:

1. any filing or payment of motor vehicle licenses or registration pursuant to Title 32.

2. any filing with this Department pursuant to the Alabama Administrative Procedure Act of Title 41.

3. any filing or payment of local taxes administered by this Department pursuant to the provisions of Title 11.

4. any filing or payment with this Department in connection with the Boxing and Wrestling Commission pursuant to Title 41.

5. any filing or payment with this Department pursuant to the Forest Products Severance Tax Law of Title 9.

(e) any return, claim, statement or other document, or any payment delivered by any carrier other than the United States Postal Service, with the exception of the designated delivery services defined in paragraph (8) below.

(6) This rule does apply to any filing or payment required by Title 40 to be made with any Judge of Probate, License Commissioner, Tax Assessor or Tax Collector of any county in this state. [See paragraph (5)(d)1. above regarding motor vehicle licensing and registration.]

(7) This rule is effective for the filing of any returns, claims, statement, other documents or payments for any tax years or periods which began after December 31, 1984.

(8)(a) Treatment of Private Delivery Services. Any reference in this rule to the United States Postal Service shall be deemed to include a reference to any designated delivery service, as defined by 26 U.S.C. § 7502(f), any U.S. Treasury Department Regulations promulgated thereunder, or any such designated delivery service listed in Internal Revenue Service Revenue Notice 97-26, 1997-1 C.B. 413, or any successor Notice or similar pronouncement by the Internal Revenue Service.

(b) Any reference in this rule to a postmark by the United States Postal Service shall be deemed to include a reference to any date recorded or marked as described in 26 U.S.C. §7502(f)(2)(C) or in U.S. Treasury Department Regulations promulgated thereunder.

Author: Ed Cutter, CPA
Statutory Authority: Code of Ala. 1975, §§40-2A-7(a)(5, 40-1-45.
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