

ALABAMA DEPARTMENT OF REVENUE
ADMINISTRATIVE CODE

CHAPTER 810-3-42
TIME AND METHOD OF PAYMENT OF INCOME TAX

TABLE OF CONTENTS

810-3-42-.01	Time Of Payment Of Tax
810-3-42-.02	Extension Of Time For Payment
810-3-42-.03	Deferment Of Tax In Hardship Cases Under Soldiers' And Sailors' Civil Relief Act
810-3-42-.04	Penalties For Failure To Remit Tax (Repealed 6/7/00)

810-3-42-.01 Time Of Payment Of Tax.

(1) Individuals. The income tax return for an individual is due on April 15th following the close of the calendar year or the fifteenth day of the fourth month following the close of a fiscal year. Any balance due, as shown on the return when filed, after applicable credits for taxes paid through withholding and through declarations of estimated tax, must be paid on or before the due date for filing the return.

(2) Fiduciaries. The income tax returns for fiduciaries are due on April 15th following the close of a calendar year or the fifteenth day of the fourth month following the close of the tax year. The tax shown due on the return must be paid on or before the due date for filing the return.

(3) Corporations. The income tax returns for corporations are due on March 15th following the close of the calendar year or on the fifteenth day of the third month following the close of the fiscal year. The tax due on the return, after applicable credits, must be paid on or before the due date for filing the return.

(4) Organizations with unrelated business taxable income. The income tax returns for organizations with unrelated business taxable income are due at the same time as returns for corporations as specified in paragraph (3) above.

(5) Interest on all past due and unpaid taxes will be collected at the current interest rate prescribed by §40-1-44.

(6) Advance payments. Any taxpayer may pay any portion or all of his tax prior to the dates stated above. However, the Department has no authority to discharge a liability for income tax before

the end of the taxable year, as the liability cannot be determined until the year is ended.

(7) For tax years ending after December 31, 1984, any payment which is postmarked on or before the last date for timely payment will be considered to be timely paid. See Reg. 810-1-5-.01.

Author: Carmen Mills, Anne Simms

Statutory Authority: Code of Ala. 1975, §§40-2A-7-(a)(5), 40-18-42.

History: Adopted September 30, 1982. Amended June 17, 1988; filed July 27, 1988. **Amended:** Filed May 3, 2000; effective June 7, 2000.

810-3-42-.02 Extension Of Time For Payment.

(1) The Department is authorized to grant extensions for the payment of tax for a period not to exceed three months. Applications for extension should be made in writing in time for consideration by the Department before the date on which the payment is due. The application should be signed by the taxpayer or his duly authorized agent.

(2) If an extension of time to make payment is granted, no penalty for late payment will be incurred, if payment is made within the extended period, but interest will accrue at the rate provided in §40-1-44 from the unextended due date for payment until payment is made.

(3) For extension of time for filing returns, see §40-18-27.

Author: Anne Simms, Carmen Mills

Statutory Authority: Code of Ala. 1975, §§40-2A-7-(a)(5), 40-18-42.

History: Adopted September 30, 1982. Amended June 17, 1988; filed July 27, 1988. **Amended:** Filed May 3, 2000; effective June 7, 2000.

810-3-42-.03 Deferment Of Tax In Hardship Cases Under Soldiers' And Sailors' Civil Relief Act.

(1) Public Law No. 861 of the United States known as the Soldiers' and Sailors' Civil Relief Acts provides that persons in the military service of the United States who can show their inability to pay income tax by reason of such service be granted deferment of income tax, without interest, during the period of military service and for a period extending not more than six months after termination of the military service.

(2) Military personnel claiming the benefit of this relief will be required to file with the Department of Revenue requests for

deferment stating their financial condition and affirming that their ability to pay the state income tax has been materially impaired by reason of their military service.

Author:

Statutory Authority: Code of Ala. 1975, §40-18-57.

History:

810-3-42-.04 Penalties For Failure To Remit Tax (Repealed 6/7/00).

(Repealed)

Author: Carmen Mills, Anne Simms, Fred H. Pritchard, John H. Burgess

Statutory Authority: Code of Ala. 1975, §§40-2A-7(a)(5), 40-18-42.

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