

810-2-8-.06 Extension of Time for Filing of Business Privilege Tax Returns.

(1) Corporations are required to file an Alabama Business Privilege Tax (“BPT”) return no later than two and a half months after the beginning of a taxpayer’s taxable year. Generally, all other taxpayers must file no later than three and a half months after the beginning of the taxpayer’s taxable year.

(2) Notwithstanding the requirement in (1) above, any taxpayer required to file a BPT return will be granted an automatic six month extension of time for filing the return.

(3) However, in no event shall a taxpayer extend the original due date to pay the tax. An extension of time granted to file the return pursuant to this section is not an extension of time for payment of tax. The amount of tax due must be paid on or before the due date of the return without regard to the extension to file the return.

(a) Payment of the tax shall be made via the paper Payment Voucher or by Electronic Funds Transfer (EFT). However, payment must be made via EFT if the payment exceeds \$750. Please refer to Regulations 810-13-1-.01 and 810-13-1-.03.

(b) Underpayment of tax penalties plus any applicable interest will be imposed as provided by law without regard to any extension granted under this section.

(4) An entity that fails to file the required return by the extended due date may not be granted an automatic extension the following (ensuing) year, but may be required to request the extension in writing. If a written request is required, the request must be made to the Commissioner of Revenue or to his designee, and must explain the reason for the request and the reason for failing to timely file the return in the previous year. The request also must state that the entity has no outstanding debts owed to the Department.

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Authority: Sections 40-2A-7(a)(5) and 40-14A-25, Code of Alabama 1975

History: New rule: Filed November 26, 2008, effective December 31, 2008.