

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.

Authors: Carmen Mills and Anne Simms  
Authority: §§ 40-2A-7(a)(5) and 40-18-42, Code of Alabama 1975  
History: Adopted September 30, 1982.  
Amended: June 17, 1988; Filed with LRS July 27, 1988.  
Amended: Filed May 3, 2000, effective June 7, 2000.