

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 Sec. 40-18-27.

Authors: Anne Simms, Carmen Mills  
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.