

**ALABAMA DEPARTMENT OF REVENUE**  
**OFFICE OF THE COMMISSIONER**

**810-1-6-.05 Tax Types Covered and Requirements for Tax Returns.**

(1) The paperless filing and payment system's e-file/e-pay application shall provide the taxpayer with the capability of electronically filing returns and making payments for the taxes listed below from the taxpayer's personal computer or telephone, with the exception that returns cannot be filed by telephone for Utility Privilege License Tax Direct Pay Permit, Utility Excise Tax, Contractor's Gross Receipts Tax, Non State-Administered County and Municipal Tax, and A-3 State Withholding Tax Annual Return. A complete tax return filed via the system will consist of data transmitted electronically and shall contain the same information as the corresponding tax return filed entirely on paper, as outlined in the rules shown below.

<u>Tax Type</u>	<u>Rule</u>
State Sales Tax	810-6-4-.19
State Sellers Use Tax	810-6-5-.19.01
State Consumers Use Tax	810-6-5-.19.01
State Rental Tax	810-6-5-.09
State Lodgings Tax	810-6-5-.22
Utility Privilege License Tax	810-6-5-.26
Utility Excise Tax	810-6-5-.26
Mobile Telecommunications Service	810-6-5-.26.01
Contractor's Gross Receipts Tax	810-6-5-.03
Pharmaceutical Providers Tax	810-6-5-.27
Alabama Nursing Facility Tax	810-6-5-.27.01
A-6 State Withholding Tax Monthly Return	810-3-74-.01
A-1 State Withholding Tax Quarterly Return	810-3-74-.01
A-3 State Withholding Tax Annual Return	810-3-75-.03
State-administered County & Municipal Sales, Use, Rental, & Lodgings Tax	810-6-5-.31
Nonstate-administered County & Municipal Sales, Use, Rental & Lodgings Tax (as provided by Local Ordinance or Resolution)	Guidelines issued by the Standard Tax Form Committee created pursuant to § 11-51-210

(2) The paperless filing and payment system's e-pay only application shall provide the taxpayer with the capability of initiating an electronic funds transfer ACH debit method in payment of a tax liability for the tax types listed in paragraph (1) and for the tax types listed below, the returns for which are not available to be electronically filed through the system.

TAX TYPE
Aviation Fuel Tax
Business Privilege Tax
Financial Institution Excise Tax
Freight Line RR Tax
Gas Tax County

Gasoline Tax
Hazardous Waste Fee
Horse Wagering Fee
Hydro Electric KWH Tax
Income Tax – Corporate
Income Tax - Individual
Lubricating Oil Tax
Motor Carrier Mileage Tax
Motor Fuel Tax
Pari-Mutuel Pool Tax
Playing Cards Tax
Sales Tax – Casual
Scrap Tire Fee
Severance – Coal Tax
Severance – Forest Products Tax
Severance – Local Solid Mineral Tax
Severance – Oil & Gas Tax
Severance – Uniform Natural Minerals Use
Storage Tank Trust Tax
Solid Waste Disposal Fee
Tennessee Valley Authority Electric
Tobacco Tax
Utility License Tax – 2.2% Utility

(Authority: Sections 40-2A-7(a)(5), 40-30-1, 40-30-2, 40-30-3, 40-30-4, 40-30-5 and 40-30-6, Code of Alabama 1975) (New rule: Filed August 30, 2001, effective October 4, 2001; Amended: Filed September 30, 2009, effective November 4, 2009)

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