

810-8-5-.16 Electronic Filing of Severance Tax Returns and Supporting Supplemental Forms.

(1) The returns and reports listed below will be required to be filed electronically pursuant to Chapter 30 of Title 40, Code of Alabama 1975:

- (a) The Forest Products Severance Tax Returns (FPST-1, FPST-3, FPST-4),
- (b) The Iron Ore Severance Tax Return,
- (c) The Coal Severance Reports (CST-1, CST-2, CST-3),
- (d) The Uniform Severance Tax Returns (AUST, AUST-A), and
- (e) The Local Solid Minerals Tax Returns (Coosa County: CCEM-1; Jackson County: JCMT-1 and Marshall County).

(2) Electronic filing of the above returns and reports will be required effective **September 2012** (August monthly return which is due September 2012, and any quarterly return which is due after September 2012). A complete return filed via the Internet will consist of data transmitted electronically and shall contain the same information as the corresponding return which is being filed entirely on paper.

(3) Under certain circumstances a taxpayer may request a waiver from the Commissioner of Revenue to file in another department approved manner. These circumstances include taxpayer situations where:

- (a) No Computer,
- (b) No Internet Access,
- (c) Incompatible Computer Hardware,
- (d) Or, any special circumstance (i.e. physical disability) deemed worthy of a waiver by the Commissioner of Revenue.

1. A request for waiver must be submitted in writing and include the business name and address, account number and reason(s) why a method other than the prescribed method is necessary.

2. Waivers are valid for the current fiscal year only. A separate waiver request must be submitted for each fiscal year.

3. The taxpayer will be notified of the Department's decision whether to grant the waiver request and if applicable, the reason for the denial.

(4) The above returns and reports will be considered timely filed if filed electronically by the last day before the return or report is considered delinquent. The amount

due with the return will be considered timely paid if paid in accordance with the rules of the electronic funds transfer provider.

Author: Loretta Nelson
Authority: § 40-2A-7(a) (5) and Title 40, Chapter 30, Code of Alabama 1975.
History: New rule: Filed August 22, 2012, effective September 26, 2012.