

# ALABAMA DEPARTMENT OF REVENUE

## OIL AND GAS SEVERANCE TAX

### **810-8-6-.04 Electronic Filing and Payment of Oil and Gas Production and Privilege Taxes.**

(1) Code of Alabama 1975, Sections 40-20-4 and 9-17-26, requires every person producing or in charge of producing oil and gas to report taxes on a form prescribed by the Department of Revenue and to remit the amount of taxes required to be paid by the 15th day of the second calendar month following the month of production.”

(2) Under the authority of Chapter 30 of Title 40, Code of Alabama 1975, the Department will offer a paperless filing and payment system for the purpose of providing taxpayers with the capability to electronically file and pay Oil and Gas production and privilege taxes from a personal computer. 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) The oil and gas producer and purchaser tax returns will be considered timely filed when due if filed electronically by the last day before the return 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.

(Sections 40-2A-7(a)(5) 9-17-26(d), 40-20-4(d) and Title 40, Chapter 30, Code of Alabama 1975, effective June 15, 2011)