

810-5-9-.10 IFTA Quarterly Fuel Use Tax Returns.

(1) Each Alabama licensee shall file calendar quarterly fuel use tax returns with the Alabama Department of Revenue **pursuant to Section 40-17-148, Code of Alabama 1975.** ~~Pursuant to 40-30-4, Code of Alabama 1975, the department shall have the authority to accept electronically filed returns.~~ **Pursuant to 40-17-145, Code of Alabama 1975, the quarterly fuel use tax returns are due by the last day of April, July, October, and January. The returns will be considered timely if filed electronically and payment is received on or before the due date associated with each quarter. Provided, if the last day of the month falls on a Saturday, Sunday, or holiday, the return may be filed on the first work day of the following month without penalty.**

(2) Effective April 1, 2009, quarterly fuel use tax returns are required to be filed electronically **as authorized under Section 40-30-4, Code of Alabama 1975.**

(3) ~~The following is the required information to be reported.~~ **All data elements required to be reported on the IFTA quarterly fuel tax return can be found in the IFTA Agreement Manual, Section P720.**

- ~~\_\_\_\_\_ (a) \_\_\_\_\_ Name and mailing address of the jurisdiction issuing the return;~~
- ~~\_\_\_\_\_ (b) \_\_\_\_\_ The IFTA license number of the licensee;~~
- ~~\_\_\_\_\_ (c) \_\_\_\_\_ The name and address of the licensee;~~
- ~~\_\_\_\_\_ (d) \_\_\_\_\_ The total distance traveled in all jurisdictions during the reporting period, including operations with trip permits;~~
- ~~\_\_\_\_\_ (e) \_\_\_\_\_ Total fuel consumed in all jurisdictions during the reporting period;~~
- ~~\_\_\_\_\_ (f) \_\_\_\_\_ The reporting quarter of the return;~~
- ~~\_\_\_\_\_ (g) \_\_\_\_\_ The average fuel consumption factor, (i.e., MPG), to two decimal places for the reporting period;~~
- ~~\_\_\_\_\_ (h) \_\_\_\_\_ The fuel type(s) being reported for the reporting period;~~
- ~~\_\_\_\_\_ (i) \_\_\_\_\_ Columns to report in which jurisdiction(s) travel occurred;~~
- ~~\_\_\_\_\_ (j) \_\_\_\_\_ Columns for reporting for each jurisdiction in order (with rounding provided to the nearest whole unit); \_\_\_\_\_~~
- ~~\_\_\_\_\_ (k) \_\_\_\_\_ Tax rate;~~

- ~~\_\_\_\_\_ (l) Total distance;~~
- ~~\_\_\_\_\_ (m) Total taxable distance;~~
- ~~\_\_\_\_\_ (n) Taxable gallons;~~
- ~~\_\_\_\_\_ (o) Tax paid gallons;~~
- ~~\_\_\_\_\_ (p) Net taxable gallons;~~
- ~~\_\_\_\_\_ (q) Tax due;~~
- ~~\_\_\_\_\_ (r) Interest due;~~
- ~~\_\_\_\_\_ (s) Total due;~~
- ~~\_\_\_\_\_ (t) Totals for the columns that are listed above;~~
- ~~\_\_\_\_\_ (u) Penalty or late filing fees;~~
- ~~\_\_\_\_\_ (v) The total remittance of the return;~~
- ~~\_\_\_\_\_ (w) The date of the submitted return;~~
- ~~\_\_\_\_\_ (x) An electronic signature of the person filing the licensee's return;~~
- ~~\_\_\_\_\_ (y) The title of the person filing the licensee's return;~~
- ~~\_\_\_\_\_ (z) The telephone number of the person filing the licensee's return;~~
- ~~\_\_\_\_\_ (aa) Previous balances may be included.~~

~~(4) The quarterly fuel use tax returns are due by the last day of April, July, October, and January following the calendar year quarters. The returns will be considered timely filed if filed electronically and payment is received on or before the due date associated with each quarter. Provided, if the last day of the month falls on a Saturday, Sunday, or holiday, the return may be filed on the first work day of the following month without penalty.~~

(54) Penalty and interest will apply to returns filed, and payments received after the due date. A penalty will be charged for the following reasons:

- (a) failing to file a return;
- (b) filing a late return;

(c) underpayment of taxes due.

**(65)** Interest and penalty shall be assessed at a rate provided by the IFTA.

**(76)** All tax, interest, and penalties due shall be included in one payment to the Alabama Department of Revenue. Pursuant to Section 41-1-20**(b)(2)(a)**, Code of Alabama 1975, payments for any taxes, fees and other obligations that are collected or administered by the Department of Revenue in the amount of seven hundred fifty dollars (\$750.00) or more shall be paid electronically.

**(87)** Failure to comply with the provisions of this rule may result in additional penalties pursuant to Sections ~~40-17-144 and~~ 40-17-155, Code of Alabama 1975.

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Authority: Sections 40-2A-7(a)(5), 41-1-20(b)(2)a, 40-30-4, ~~40-30-5 and~~ 40-17-271(c), Code of Alabama 1975  
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