

ALABAMA DEPARTMENT OF REVENUE - SALES AND USE TAX RULES
Code of Alabama 1975, Sections 40-23-31 and 40-23-83

810-1-6-.07. Determining Timely Filing of Electronic Returns.

The due date for filing electronic returns for the taxes enumerated in Rule 810-1-6-.05 shall be the same due date for filing the corresponding tax returns on paper. The date and time the taxpayer completes the filing of the tax return utilizing the paperless filing and payment system as documented on the confirmation page or spoken through the IVR system shall be the date and time used to determine timely filing of the electronic return. (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) (Adopted through APA effective October 4, 2001, amended November 4, 2009)