

810-7-1-.25 Electronic Filing of Monthly Wholesaler Reports, Schedule D Reports, Manufacturer Reports, Manufacturer Certifications, and Any New Tobacco Returns/Reports.

(1) Code of Alabama 1975, Title 40, Chapter 25; Title 6, Chapters 12 and 12A; various local tobacco tax Acts and Revenue Rules 810-7-1-.08, 810-7-1-.09 and 810-7-1-.11, require qualified wholesale distributors, retailers and any other person, firm, corporation, club or association to file the appropriate tobacco reports on tobacco sales made in this State during the preceding month/quarter/year to the Alabama Department of Revenue. Pursuant to Chapter 30 of Title 40, Code of Alabama 1975, the Department is authorized to accept electronically filed tax returns and other documents. The returns and reports listed below will be required to be filed electronically:

(a) The Monthly Report by Resident Wholesale Dealers in Cigarette Products (TOB: T-WHSLE),

(b) The Monthly Report by Nonresident Wholesale Dealers in Cigarette Products (TOB: WHSLE-NR),

(c) Wholesaler's Monthly Report of State-Administered County Cigarette Products (TOB: T-WHSLE-CO),

(d) Manufacturers Not Participating and Participating in the Tobacco Master Settlement Agreement (TOB: SCH D),

(e) Monthly Manufacturers Report (TOB: MANUF),

(f) Certificate of Compliance by Non-Participating Manufacturer Regarding Escrow Payment (TOB: NPM-ESC CERT), and

(g) Any new return/report required to be filed in the future relating to tobacco products.

(2) Electronic filing of the above monthly, quarterly or yearly reports shall become mandatory thirty (30) days following the effective date of this rule. If the electronic filing system becomes available prior to this date, taxpayers may choose to file electronically. If the electronic filing system for a specific report is not available thirty (30) days following the effective date of this rule, mandatory filing shall become effective upon department notification to the taxpayers. A complete return filed via the Internet will consist of data transmitted electronically and shall contain the same information as the corresponding report 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 reports will be considered timely filed if filed electronically by the last day before the report is considered delinquent. Any amount due with the return will be considered timely paid if paid in accordance with the rules of the electronic funds transfer provider.

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Authority: Section 40-2A-7(a) (5) and Title 40, Chapter 30, Code of Alabama 1975  
History: New rule: File February 22, 2013, effective March 29, 2013.