

810-1-6-.12 Taxes Required to be Filed Electronically.

(1) Section 40-23-7, Code of Alabama 1975, as amended, requires persons to report certain taxes on a form prescribed by the department and to pay the amount of taxes shown due. Pursuant to Chapter 30 of Title 40, the department is authorized to accept tax returns reported on an electronic form filed electronically.

(2) Effective October 1, 2003 the following taxes are required to be filed electronically; State Sales, Use, Rental or Leasing, Lodgings, Utility Gross Receipts, Utility Service Use, Mobile Telecommunications Service, Contractor's Gross Receipts, Pharmaceutical Providers, Alabama Nursing Home Privilege And State Administered Local Sales, Use, Rental or Leasing, and Lodgings Taxes.

(3) Persons subject to the above listed taxes, who are unable to utilize the electronic filing system available over the Internet are required to utilize the department's Telephone Voice Response system to file these taxes.

(4) Certain circumstances may require a waiver from the Commissioner to file in another department approved manner. These circumstances include:

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

1. A waiver request 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.

(5) For the taxes listed above, the return will be considered timely filed when due for these taxes if filed electronically the last day before the return and payment are considered delinquent.

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Authority: Sections 40-2A-7(a)(5), 40-23-7, 40-23-31, 40-23-83, 40-30-2, 40-268-5, 40-268-24, 40-26-19, 40-21-105, and 11-3-11.3(f), Code of Alabama 1975

History: New rule: Filed August 18, 2003, effective September 22, 2003.