

810-14-1-.30.01 Penalty for Failure to Timely File Tax.

(1) When a taxpayer fails to file any form or return required to be filed with the Department, including:

(a) Refund Returns; or

(b) Returns that indicate no tax is due; on or before the statutory due date (determined with regard to any extensions of time for filing), a failure to file penalty shall be imposed.

(2) The failure to file penalty shall equal the greater of:

(a) 10 percent of any additional tax due after prepayments made on or before the due date, or

(b) Fifty dollars (\$50).

(3) For the purposes of this Rule, a "form" or "return" includes:

(a) An Income Tax Return; including non-timely filed returns for which a refund is due;

(b) A Withholding Tax Return; including returns filed with no tax amount filled-in, or returns which indicate no tax is due;

(c) A Sales Tax Return; including returns filed with no tax amount filled-in, or returns which indicate no tax is due;

(d) Form W-2, or

(e) Any other "form" or "return" that is defined in Section 40-1-1 (2) and Section 40-1-1 (14).

(4) The "failure to timely file" penalty may be waived in whole or in part by the Department upon a showing by the taxpayer of "reasonable cause" as delineated in Rule 810-14-1-.33.01.

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Authority: Sections 40-2A-7(a)(5), Code of Alabama 1975

History: New rule: Filed June 8, 2007, effective July 13, 2007.