

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

810-6-4-.04. Extension of Time for Filing Return.

The Department "for good cause" may extend the time , not to exceed 30 days, for filing sales and use tax returns. The Supreme Court of Alabama in State v. Louis Pizitz Dry Goods Company, 11 So.2d 342, held that the request for such an extension must be received by the Department prior to the date the return became delinquent in order to have the extension granted. No discount for timely payment will be allowed on sales or use tax paid after the statutory due date but within the extended time and interest must be added to the tax. (Sections 40-23-7 and 40-23-74) (Adopted October 1, 1959, amended November 3, 1980, readopted through APA effective October 1, 1982, amended January 10, 1985, amended March 24, 1993)