

810-13-1-.12 REQUIREMENT FOR FILING RETURNS.

(1) The requirement to use EFT to make tax payments does not change any current filing requirements for tax returns. If the EFT payment is not timely made or the tax return required is not filed by the due date, the provisions for late payment penalties, late filing penalties, interest, and loss of applicable discount shall apply under the provisions of the appropriate revenue laws of the Code of Alabama 1975, as amended, unless otherwise provided in these rules.

(2) Most return forms will have an EFT payment indicator for the taxpayer to complete. In the absence of an EFT payment indicator, taxpayers must boldly and legibly print on the face of the return that payment was made using EFT.

(3) The filed return and the EFT payment shall be coordinated by the Department.

(4) Tax returns for which payment was made using EFT must be mailed to the following address:

Alabama Department of Revenue
EFT Unit
PO Box 327950
Montgomery, AL 36132-7950

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