

810-1-6-.01 Electronic Filing and Payment Through Department Provided Filing and Payment Systems

(1) Under the authority of Chapter 30 of Title 40 of the Code of Alabama 1975, the department shall provide an electronic filing and payment system for the purpose of providing taxpayers with the capability to electronically file tax returns, licenses, required documents, and make payment of taxes and fees.

(2) All taxes, fees, and licenses, and their corresponding returns or documents are required to be electronically submitted through the filing and payment system unless otherwise permitted by the department.

(3) The submission of a tax return or other document by the taxpayer or by the taxpayer's authorized representative shall qualify as electronic signature of the person with the responsibility for filing the tax return or document. The taxpayer is responsible for the accuracy of the tax return information, or other document information, submitted to the department regardless of whether the return or document is filed by the taxpayer or the authorized representative.

(4) The due date for filing electronic returns, or other required documents, shall be the same due date for the corresponding tax returns or documents on paper. The date and time the taxpayer completes the filing of the tax return, or document, utilizing the filing and payment system as documented on the confirmation page shall be the date and time used to determine timely filing of the electronic return or document.

**Author:** Cameran Clark

**Authority:** §§40-2A-7(a)(5), 40-30-1, 40-30-2, 40-30-3, 40-30-4, 40-30-5, 40-30-6, and 40-30-7, Code of Ala. 1975

**History:** **New Rule:** Filed October 21, 2019; effective December 15, 2019.