

810-8-1-.53 ~~Internet-Based~~ Electronic Filing of **Lubricating Oils** Tax Returns and Schedules.

~~(1) Under the authority of Chapter 30, Title 40, Code of Alabama 1975, the Department will offer a paperless filing system for the purpose of providing taxpayers with the capability to electronically file returns and corresponding schedules for gasoline excise tax, motor diesel fuel excise tax, aviations fuels excise tax, and lubricating oils excise tax. Returns and schedules filed via the Internet will consist of data transmitted electronically and shall contain the same information as the corresponding returns and schedules filed on paper. Section 40-17-182, Code of Alabama 1975, as amended, requires persons to report the lubricating oils tax on a form prescribed by the department and to pay the amount of tax that is shown as due. Pursuant to Chapter 30 of Title 40, the department is authorized to accept tax returns reported on a form filed electronically. Therefore, effective October 1, 2012, the monthly lubricating oils tax return will be required to be filed electronically.~~

~~(2) The returns and schedules to be provided to the Department through Internet-based filing will consist of the following:~~

~~—— (a) Gasoline, Motor Diesel Fuel, and Aviation Fuels.~~

- ~~1. Monthly returns.~~
- ~~2. Schedules of detail information by load of tax-free receipts, tax-free sales, and exports.~~
- ~~3. Schedule listing tax-free sales to exempt entities.~~
- ~~4. Any other information the Department deems appropriate or which is mandated by statute.~~

~~—— (b) Lubricating Oils.~~

- ~~1. Monthly return.~~
- ~~2. Schedules by summary totals of tax-free receipts, tax-free sales, and exports.~~
- ~~3. Schedule listing tax-free sales to exempt entities.~~
- ~~—— 4. Any other information the Department deems appropriate or which is mandated by statute.~~

Under certain circumstances a taxpayer may request 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) Any special circumstance (i.e. physical disability) deemed worthy of a waiver by the Commissioner of Revenue.

1. A request for waiver 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.

(3) ~~For the taxes shown above,~~ ~~†~~The **lubricating oils** return will be considered timely filed when due for these taxes if filed electronically by the last day before the return is considered delinquent. The amount due with the return will be considered timely paid if paid in accordance with the rules of the electronic funds transfer provider.

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Authority: Section 40-2A-7(a)(5), **40-17-182 and 40-17-323**, Code of Alabama 1975.

History: New rule: Filed February 23, 2011, effective March 30, 2011.