

810-3-27-.03 Extension of Time for Filing of Individual Taxpayer's Return.

(1) An individual will be granted an automatic six month extension of time for filing an individual income tax return.

(2) Except in the case of taxpayers who are outside the United States, extensions will not be granted for more than six months.

(3) An individual who fails to file the required return by the extended due date may not be granted an automatic extension the following (ensuing) year, but may be required to request the extension in writing. If a written request is required, the request must be made to the Commissioner of Revenue or to his designee, and must explain the reason for the request and the reason for failing to timely file the return in the previous year. The request also must state that the individual has no outstanding debts owed to the Department.

(4) An extension of time granted pursuant to this section is not an extension of time for payment of tax. The amount of tax due must be paid on or before the due date of the return without regard to the extension to file the return.

(a) Payment of the tax shall be made via the paper Payment Voucher or by Electronic Funds Transfer (EFT).

(b) However, payment must be made via EFT if the payment exceeds \$25,000. Please refer to Regulations 810-13-1-.01 and 810-13-1-.02.

(c) Underpayment of tax penalties plus any applicable interest will be imposed as provided by law without regard to any extension granted under this section.

Authors: Richard H. Henninger and Ann F. Winborne, CPA
Authority: § 40-2A-7(a)(5) and 40-18-27, Code of Alabama 1975
History: Adopted September 30, 1982.
Amended: June 17, 1988; Filed with LRS: July 27, 1988.
Amended: Filed May 3, 2000, effective June 7, 2000.
Amended: Filed October 12, 2001, effective November 16, 2001.
Amended: Filed November 7, 2005, effective December 12, 2005.
Amended: Filed November 26, 2008, effective December 31, 2008.