810-5-9-.10   International Fuel Tax Agreement Quarterly Fuel Use Tax Returns

(1)   Each Alabama International Fuel Tax Agreement (IFTA) licensee must file quarterly fuel use tax returns with the department pursuant to § 40-17-148, Code of Ala. 1975. Pursuant to § 40-17-145, Code of Ala. 1975, the quarterly fuel use tax returns are due by the last day of April, July, October, and January. The returns will be considered timely if filed electronically and paid by Automated Clearing House (ACH) methods in accordance with department rule 810-1-6-.04 when so required on or before the due date associated with each quarter. Provided, if the last day of the month falls on a Saturday, Sunday, or holiday, the return may be filed on the first work day of the following month without penalty.

(2)   All data elements required to be reported on the IFTA quarterly fuel tax return can be found in the IFTA Agreement Manual, Section P720.

(3)   Penalty and interest will apply to returns, and payments received after the due date. A penalty will be charged for the following reasons:

(a)   Failing to file a return

(b)   Filing a late return

(c)   Underpayment of taxes due

(4)   Interest and penalty is assessed at a rate provided by the IFTA.

(5)   All tax, interest, and penalties due must be included in one payment to the department and in accordance with department rule 810-1-6-.04, must be submitted electronically by ACH methods when so required.

(6)   Failure to comply with the provisions of this rule may result in additional penalties pursuant to §40-17-155, Code of Ala. 1975.

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Authority: §§40-2A-7(a)(5), 41-1-20(b)(2)a, 40-30-4, 40-17-271(c), Code of Ala. 1975. IFTA Agreement Manual. Rule 810-1-6-.04
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