

**810-14-1-.30.01**                    **Penalty For Failure To Timely File Tax.**

(1) When a taxpayer fails to file any form or return required to be filed with the Department, including:

- (a) Refund Returns; or
- (b) Returns that indicate no tax is due; on or before the statutory due date (determined with regard to any extensions of time for filing), a failure to file penalty shall be imposed.

(2) The failure to file penalty shall equal the greater of:

- (a) 10 percent of any additional tax due after prepayments made on or before the due date, or
- (b) Fifty dollars (\$50).

(3) For the purposes of this Rule, a "form" or "return" includes:

- (a) An income Tax Return; including non-timely filed returns for which a refund is due;
- (b) A Withholding Tax Return; including returns filed with no tax amount filled-in, or returns which indicate no tax is due;
- (c) A Sales Tax Return; including returns filed with no tax amount filled-in, or returns which indicate no tax is due;
- (d) Form W-2;
- (e) [Schedule K-1](#), or
- ~~(e)~~ (f) Any other "form" or "return" that is defined in Section 40-1-1(2) and Section 40-1-1-(14).

(4) The "failure to timely file" penalty may be waived in whole or in part by the Department upon a showing by the taxpayer of "reasonable cause" as delineate in Rule 810-14-1-.33.01.

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**Statutory Authority:** [Code of Ala. 1975, §40-2A-7\(a\)\(5\)](#).

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