

RULES OF  
DEPARTMENT OF REVENUE

CHAPTER 810-3-42

Time and Method of Payment of Income Tax

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810-3-42-.01 Time of Payment of Tax.

(1) Individuals. The income tax return for an individual is due on April 15th following the close of the calendar year or the fifteenth day of the fourth month following the close of a fiscal year. Any balance due, as shown on the return when filed, after applicable credits for taxes paid through withholding and through declarations of estimated tax, must be paid on or before the due date for filing the return.

(2) Fiduciaries. The income tax returns for fiduciaries are due on April 15th following the close of a calendar year or the fifteenth day of the fourth month following the close of the tax year. The tax shown due on the return must be paid on or before the due date for filing the return.

(3) Corporations. The income tax returns for corporations are due on March 15th following the close of the calendar year or on the fifteenth day of the third month following the close of the fiscal year. The tax due on the return, after applicable credits, must be paid on or before the due date for filing the return.

(4) Organizations with Unrelated Business Taxable Income. The income tax returns for organizations with unrelated business taxable income are due at the same time as returns for corporations as specified in paragraph (3) above.

(5) Interest on all past due and unpaid taxes will be collected at the current interest rate prescribed by § 40-1-44.

(6) Advance Payments. Any taxpayer may pay any portion or all of his tax prior to the dates stated above. However, the Department has no authority to discharge a liability for income tax before the end of the taxable year, as the liability cannot be determined until the year is ended.

(7) For tax years ending after December 31, 1984, any payment which is postmarked on or before the last date for timely payment will be considered to be timely paid. See Reg. 810-1-5-.01.

Authors: Carmen Mills and Anne Simms  
Authority: §§ 40-2A-7(a)(5) and 40-18-42, Code of Alabama 1975  
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810-3-42-.02 Extension of Time for Payment.

(1) The Department is authorized to grant extensions for the payment of tax for a period not to exceed three months. Applications for extension should be made in writing in time for consideration by the Department before the date on which the payment is due. The application should be signed by the taxpayer or his duly authorized agent.

(2) If an extension of time to make payment is granted, no penalty for late payment will be incurred, if payment is made within the extended period, but interest will accrue at the rate provided in § 40-1-44 from the unextended due date for payment until payment is made.

(3) For extension of time for filing returns, see Sec. 40-18-27.

Authors: Anne Simms, Carmen Mills  
Authority: §40-2A-7(a)(5) and 40-18-42, Code of Alabama 1975  
History: Adopted September 30, 1982.  
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810-3-42-.03. Deferment of Tax in Hardship Cases under Soldiers' and Sailors' Civil Relief Act.

(1) Public Law No. 861 of the United States, known as the Soldiers' and Sailors' Civil Relief Act, provides that persons in the military service of the United States who can show their inability to pay income tax by reason of such service be granted deferment of income tax, without interest, during the period of military service and for a period extending not more than six months after termination of the military service.

(2) Military personnel claiming the benefit of this relief will be required to file with the Department of Revenue requests for deferment stating their financial condition and affirming that their ability to pay the state income tax has been materially impaired by reason of their military service.

§ 40-18-57