

Mobile County, Alabama NOTICE OF PENALTIES

If your return is mailed, the Postal Service's **postmarked date** will be considered the date filed. Sometimes mail is not postmarked on the same date it was placed in a mail receptacle; a request to the Postal Service for a timely postmark should be made when mailing a return on the last day for filing.

You are required to file a return for each tax period even if you have zero to report. The \$50.00 minimum Failure to Timely File Penalty for the county's Sales & Use Tax and for the School Sales & Use Tax will not be assessed automatically on zero reports filed late. However, should it become necessary for Mobile County to take collection action against your business, we will assess the \$50.00 minimum penalty in addition to all other amounts due.

The following civil penalties are provided by Section 40-2A-11, *Code of Alabama 1975*, and by Mobile County Resolution (in addition to other penalties which may also apply).

If postmarked later than the 20th day after the end of the reporting period add penalty as follows:

SALES & USE TAX

5% per month to a maximum of 25% of the unpaid tax for failure to pay the correct amount of tax due on or before the due date, **PLUS** 10% of the tax due or \$50.00, whichever is greater, for failure to file a return on or before the due date.

SCHOOL TAX

10% of the unpaid tax for failure to pay the correct amount of tax due on or before the due date, **PLUS** 10% of the tax due or \$50.00, whichever is greater, for failure to file a return on or before the due date.