

**ALABAMA TAX TRIBUNAL**

JOHN HUDGENS,	§	
Taxpayer,	§	DOCKET NO. INC. 24-0230-LP
v.	§	
STATE OF ALABAMA	§	
DEPARTMENT OF REVENUE.		

**FINAL ORDER**

This appeal involves the denial of a request for a refund of income tax for 2021. The law concerning the issuance of the income tax rebate required the Taxpayer to file his 2021 return no later than October 15, 2022. *See Act 2023-377.*

Here, the Taxpayer stated that the filing of his tax returns are completed before March 1 for each preceding tax year. The Taxpayer did not know that the e-filing failed on his 2021 tax return until he filed his return for tax year 2022.

The Alabama Department of Revenue stated, “[w]hile the Taxpayer, through his accountant, attempted to timely file his 2021 Alabama individual income tax return, the Department did not receive it until its eventual filing date of May 25, 2023.” Therefore, the Revenue Department denied the rebate.

The fact remains that the Taxpayer’s 2021 Alabama return was not actually filed with the Revenue Department until May 25, 2023. Therefore, the return was filed after the date for qualifying for the income tax rebate.

The Revenue Department’s denial of the one-time refund rebate must be, and is, upheld.

This Final Order may be appealed to circuit court within 30 days, pursuant to Ala. Code § 40-2B-2(m).

Entered July 16, 2024.

*/s/ Leslie H. Pitman* \_\_\_\_\_

LESLIE H.PITMAN

Associate Judge

Alabama Tax Tribunal

lhp:maj

cc: John Hudgens  
Alan H. Polson, Esq.