

810-2-8-.12 Requirements for the Alabama Electronic Business Privilege Tax Return.

(1) A complete Alabama electronic business privilege tax return will consist of data and supporting binary documents (such as .pdf documents) transmitted electronically. A complete Alabama electronic return must contain the same information as a comparable paper Alabama business privilege tax return.

(2) Corporations that electronically file their Alabama business privilege tax return must also pay their tax liability electronically.

(3) The transmission date of an Alabama business privilege tax return will be used to determine timely filing of an electronic return in the same manner that the postmarked date is used to determine timely filing of a paper Alabama business privilege tax return. An electronic return will be considered timely if the accepted transmission date is by the due date or within the automatic six month extension period of Rule 810-2-8-.06. No electronic extension request in this circumstance is necessary.

(4) This rule applies to and allows business privilege tax returns to be electronically filed through the Alabama Department of Revenue's Internet-based electronic filing program or the Alabama Business Modernized e-filing Program (MeF) or their successors and as they may exist from time to time. Rules 810-2-8-.13 through 810-2-8-.15 apply to returns that are transmitted through the Alabama Business Modernized e-filing Program (MeF).

Authors: Melissa Gillis and Veronica Jennings

Authority: Sections 40-2A-7(a)(5) and 40-30-5, Code of Alabama 1975

History: New rule: Filed April 9, 2013, effective May 14, 2013.