

810-2-8-.13 Requirements for the Business Privilege Tax Declaration for Electronic Filing.

(1) SCOPE - This regulation defines the information required for the business privilege tax declaration for electronic filing through the Alabama Business Modernized e-filing Program (MeF).

(2) Definitions.

(a) Electronic Return Originator (ERO), is defined as a firm, organization or individual that deals directly with the taxpayer, prepares tax returns for electronic filing or collects prepared tax returns to electronically file the returns. Because the electronic filing process is a joint program between the IRS and the Alabama Department of Revenue, an ERO must be approved by the Internal Revenue Service to qualify for this program.

(b) Electronic Return Preparer is defined as a firm, organization, or person that prepares tax returns including filing declarations, for taxpayers who intend to have their returns electronically prepared.

(c) AL8453-B, is defined as a document used to satisfy signature requirements for electronically filed business privilege tax returns submitted to the State of Alabama by an Electronic Return Originator (ERO).

(d) Business Privilege Tax - The tax levied by Section 40-14A-22, Code of Alabama 1975.

(3) The Business Privilege Tax Declaration for Electronic Filing requires the following information:

- (a) The Business Entity/Company name.
- (b) The Business Entity/Company Federal Employer Identification Number.
- (c) The Business Entity/Company Business Privilege Account Number.
- (d) The Business Entity/Company address.
- (e) The net annual report fee due reported by the electronic return.
- (f) The total Business Privilege Tax Due reported by the electronic return.
- (g) The amount of refund reported by the electronic return.
- (h) The amount due reported by the electronic return.

- (i) The amount of payment remitted electronically.
 - (j) The signature of an officer/partner of the Business Entity/Company, their title and date of the signature.
 - (k) The signature of the electronic return originator and date of the signature.
 - (l) An indication whether the electronic return originator is self-employed.
 - (m) The firm name of the electronic return originator.
 - (n) The address, including the zip code, of the electronic return originator.
 - (o) The federal employer identification number of the electronic return originator.
 - (p) If the paid preparer is different from the electronic return originator, the following information is required:
 - 1. The signature of the paid preparer and date of the signature.
 - 2. An indication whether the paid preparer is self-employed.
 - 3. The firm name of the paid preparer.
 - 4. The address, including the zip code, of the paid preparer.
- (2) The signatures of the officer/partner, the electronic return originator, and the paid preparer (if the paid preparer is different from the electronic return originator) must be affixed to the Alabama Form AL8453-B – Business Privilege Tax Declaration for Electronic Filing before the return is electronically transmitted.
- (a) Members of the firm or designated employees may sign for the electronic return originator.
 - (b) If the taxpayer is unable to obtain the paid preparer's signature on the Alabama Form AL8453-B, in lieu of the paid preparer's signature the electronic return originator may attach to the Alabama Form AL8453-B a copy of the appropriate pages of the paper return with the paid preparer's signature.
 - (c) Electronic return originators and electronic return preparers are prohibited from allowing taxpayers to sign blank Alabama Forms AL8453-B.
- (3) The completed and signed Alabama Form AL8453-B will serve as the filing declaration for the electronic Business Privilege Tax Return.

(4) The completed and signed Alabama Form AL8453-B must be retained by the electronic return originator for a period of three years from the due date of the return or three years from the date the return was filed, whichever is later. The electronic return originator will provide the Department with the original Alabama Form AL8453-B within five business days of receiving a written request for the documents from the Department.

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

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