

810-3-27-.04 Participation in the Federal/State Electronic Filing Program.

(1) The Department will participate with the Internal Revenue Service in the Federal/State Electronic Filing Program for the joint electronic filing of individual income tax returns, effective for tax year 1997.

(2) The requirements of the Alabama Electronic Filing Program for electronic return originators and transmitters are stated in the Alabama Handbook for Electronic Filers of Individual Income Tax Returns, which is issued on an annual basis by the Department.

Author: Ed Cutter

Authority: Sections 40-2A-7(a)(5) and 40-30-4, Code of Alabama 1975

History: New rule: Filed April 23, 1998, effective May 28, 1998.