

| 810-3-28-.02 Participation in the Federal/State Electronic Filing Program - Partnership/LLC Returns of Income.

(1) The Department will participate with the Internal Revenue Service in the Federal/State Electronic Filing Program for the joint electronic filing of partnership/LLC returns of income, effective for tax years beginning on or after January 1, 2006.

(2) The requirements of the Alabama Business Electronic Filing Program for software developers, electronic return originators and transmitters are stated in the Alabama Business Modernized E-file Program: Software Developers and Transmitters Guidelines and Schemas (Publication AL4164), which is issued on an annual basis by the Department.

Author: Kathleen F. Abrams and Melissa A. Gillis
Authority: Sections 40-2A-7(a) (5) and 40-30-4, Code of Alabama 1975
History: New Rule: Filed January 22, 2007, effective February 26, 2007.
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