

| 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** ~~Software Developers and Transmitters Guidelines and Schemas for the Alabama Corporate Income Tax, S Corporation Income Tax and Partnership/LLC Returns~~ (Publication AL4164), which is issued on an annual basis by the Department.

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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.