

810-3-28-.02 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 partnership/LLC returns of income, effective for tax years beginning on or after January 1, 2006.

(2) The requirements of the Alabama Electronic Filing Program for software developers, electronic return originators and transmitters are stated in the Software Developers and Transmitters Guidelines and Schemas for 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.