

810-2-8-.16 Alabama Requirements for Mandatory E-File of Business Privilege Tax Returns.

(1) **Scope** – This rule explains the electronic filing mandate requirements for Business Privilege Tax returns prepared by Financial Institution Groups.

(2) **Definitions.**

(a) “Original Business Privilege Tax Return” is any return that is required, to be filed with respect to the tax imposed as defined by Section 40-14A-22, Code of Alabama 1975.

(b) “Acceptable Business Privilege Tax return” means, for the purposes of the mandatory Business Privilege Tax filing program, any original Business Privilege Tax return that is authorized by the Department to be filed solely using electronic technology as defined in Section 40-30-3(2), Code of Alabama 1975 and Rule 810-2-8-.12(4).

(c) “Financial Institution Group” as defined in Section 40-14A-22(f), Code of Alabama 1975.

(d) “Financial Institution” as defined in Section 40-16-1, Code of Alabama 1975.

(e) “Fiscal Year”. The annual period used by a taxpayer to determine its federal income tax, financial institution excise tax, or report its financial results.

(f) “Taxable Year” is the fiscal year used by the taxpayer to file returns required under the income tax levied by Chapter 18 or the financial institution excise tax levied by Chapter 16, or, in the case of an insurance company subject to the premium tax levied by Chapter 4A of Title 27, the calendar year.

(g) “Determination Period” is the taxpayer's taxable year that precedes the taxpayer's current taxable year.

(3) **Financial Institution Group Mandate.**

(a) For determination periods beginning on and after January 1, 2015, Financial Institution groups are mandated to electronically file all Alabama original business privilege tax returns for that calendar year and all subsequent tax years.

(b) Paragraph (3)(a) of this rule may not be interpreted to require electronic filing of acceptable Business Privilege Tax returns that are required to be filed before January 1, 2016.

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Authority: Sections 40-2A-7(a)(5), 40-14A-25(b), 40-14A-22, 40-16-1 and 40-30-1 through 6, Code of Alabama 1975

History: New rule: Filed November 10, 2015, effective December 15, 2015.