

810-3-28-.05 Requirements for Electronic Filing Software - Partnership/LLC Returns.

(1) SCOPE – This regulation explains the requirements for software vendors to obtain approval to provide software that allows Partnership/LLC returns to be electronically filed through the Alabama Business Modernized E-File program.

(2) XML Schemas (record layouts), specifications and business rules for complete Alabama electronic partnership/LLC returns of income are issued annually by the Department. In addition, the ADOR annually releases the Alabama Business Modernized E-file Program: Software Developers and Transmitters Guidelines and Schemas (Publication AL4164) which provides supplemental information pertinent to electronic return development.

(3) Software developers are required to obtain prior approval from the Department by submitting for testing sample Alabama electronic partnership/LLC returns of income prepared by and transmitted by their software products during the testing time period provided by the ADOR.

(4) Software developers are required to complete the Business MeF Software Intent to Participate and Agreement on an annual basis.

(5) Software developer testing will occur in conjunction with IRS testing in accordance with IRS Publication 5078, Modernized e-File (MeF) Test Package.

(6) Alabama electronic partnership/LLC tax returns of income received by the Department which are prepared by software which has not completed the Department's software developer testing and which has not been approved by the Department will be rejected by the Department. Paper Alabama partnership/LLC return of income must then be submitted by the taxpayers; however, the taxpayer may electronically file their tax return using an approved software from another software vendor.

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