

810-3-29-.05 Requirements for Electronic Filing Software - Fiduciary Tax Returns.

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

(2) Software developers are required to obtain prior approval from the Department by submitting sample Alabama electronic fiduciary income tax returns prepared by and transmitted by their software products during the testing time period provided by the ADOR.

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

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

(5) Alabama electronic fiduciary tax returns 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 fiduciary income tax returns 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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