

810-1-6-.01 Signature Requirements of Tax Returns and Other Documents of All Types Filed by Electronic Methods. For the Alabama Department of Revenue to identify a taxpayer who files a tax return or submits other documents by electronic means, the identity of the taxpayer must be established by an electronic identifier (signature). The electronic identifier must be sufficiently unique to provide the Department with reasonable assurances of the correct identity of the taxpayer and must be compatible with the electronic filing systems in use by the Department. The Department shall determine which electronic procedures or methods are to be used in the electronic signature validation process.

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Authority: Sections 40-2A-7(a)(5) and 40-30-5, Code of Alabama 1975

History: New rule filed May 13, 1999, effective June 17, 1999.