

810-3-27-.06 Requirements for the Individual Income Tax Declaration for Electronic Filing.

(1) SCOPE – This rule defines the information required for the Individual Income Tax declaration for electronic filing which includes forms 40 and 40NR that are filed through the Alabama Individual Modernized E-File Program.

(2) The Individual Income Tax Declaration for Electronic Filing requires the following information:

- (a) The taxpayer's first name, middle initial and last name.
- (b) The taxpayer's social security number.
- (c) If a joint return, the spouse's first name, middle initial, last name and social security number.
- (d) The taxpayer's address.
- (e) The Alabama taxable income reported by the electronic return.
- (f) The total tax liability or net tax due. The net tax liability reported by the electronic return, which is computed by adding the net tax due Alabama to the voluntary contributions to the Alabama Election Campaign Fund and the Neighbors Helping Neighbors Fund.
- (g) The total tax payments reported by the electronic return.
- (h) The amount of the refund or amount due as reported by the electronic return.
- (i) The signature of the taxpayer and date of the signature.
- (j) If a joint return, the signature of the spouse and date of the signature.
- (k) The signature of the electronic return originator and date of the signature.
- (l) An indication whether the electronic return originator is self-employed.
- (m) The firm name of the electronic return originator.
- (n) The address, including the zip code, of the electronic return originator.
- (o) The Federal Employer Identification Number of the electronic return originator.

(p) If the paid preparer is different from the electronic return originator, the following information is required:

1. The signature of the paid preparer and date of the signature.
2. An indication whether the paid preparer is self-employed.
3. The firm name of the paid preparer.
4. The address, including the zip code, of the paid preparer.

(3) The signatures of the taxpayer(s), the electronic return originator, and the paid preparer (if the paid preparer is different from the electronic return originator) must be affixed to the Alabama Form AL8453 - Individual Income Tax Declaration for Electronic Filing before the return is electronically transmitted.

(4) Consent to the disclosure of all information pertaining to the user of the computer system and software used to create the individual return and to the electronic transmission of the Individual Income Tax Return to the Department.

(5) An Electronic Signature Pad may be used to sign the Individual Income Tax Declaration for Electronic Filing document.

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