

810-3-28-.02 Participation in the Federal/State Electronic Filing Program - Partnership/LLC Returns of Income.

(1) The Department will participate with the Internal Revenue Service in the Federal/State Electronic Filing Program for the joint electronic filing of partnership/LLC returns of income, effective for tax years beginning on or after January 1, 2006.

Author: Kathleen F. Abrams and Melissa A. Gillis
Authority: Sections 40-2A-7(a) (5) and 40-30-4, Code of Alabama 1975.
History: New Rule: Filed January 22, 2007, effective February 26, 2007.
Amended: Filed January 27, 2014, effective March 3, 2014.
Amended: Filed February 13, 2018; effective March 30, 2018.