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
Amended: Filed February 13, 2018; effective March 30, 2018.