810-3-39-.07 Participation in the Federal/State Electronic Filing Program - Corporate Income Tax Returns.

(1) The Department will participate with the Internal Revenue Service in the Federal/State Electronic Filing Program for the joint electronic filing of Corporate Income Tax Returns, effective for tax years beginning on or after January 1, 2005.

Author: Kathleen F. Campbell, Melissa Gillis, and Michaelyn N. Adams.
Authority: Sections 40-2A-7(a)(5) and 40-30-4, Code of Alabama 1975.
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