

810-3-39-.09      Requirements for the Corporate Income Tax Declaration for Electronic Filing.

(1)      SCOPE – This rule defines the information required for the Corporate Income Tax declaration for electronic filing through the Alabama Business Modernized E-File Program (MeF).

(2)      The Corporate Income Tax Declaration for Electronic Filing requires the following information and authorizations for both Corporation and S-Corporation filers:

- (a)      The corporation's name.
- (b)      The corporation's Federal Employer Identification Number.
- (c)      The corporation's address.
- (d)      The corporation's phone number.
- (e)      The Alabama taxable income reported by the electronic return.
- (f)      The total tax liability reported by the electronic return.
- (g)      The total tax payments and credits reported by the electronic return.
- (h)      The total reductions reported on the electronic return.
- (i)      The amount of the refund reported by the electronic return.
- (j)      The amount of the payment transmitted electronically.

(k)      If applicable, authorization for the Department and its designated financial agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the corporation's Alabama taxes owed on this return, and the financial institution to debit the entry to this account.

(l)      Authorization for the Department to discuss the return and attachments with the preparer.

(m)      Consent to the disclosure of all information pertaining to the user of the computer system and software used to create the business return and to the electronic transmission of the business tax return to the Department.

(n)      The signature of an officer of the corporation, their title and date of the signature. The Department will accept a signature made on a signature pad (defined in 810-3-39-.08).

(o) The signature of the electronic return originator and date of the signature.

(p) An indication whether the electronic return originator is self-employed.

(q) The firm name of the electronic return originator.

(r) The address, including the zip code, of the electronic return originator.

(s) The Federal Employer Identification Number of the electronic return originator.

(t) 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 corporate officer, 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-C - Corporate Income Tax Declaration for Electronic Filing (C-Corporations) or AL8453-PTE - S- Corporation/Partnership Income Tax Declaration for Electronic Filing (S-Corporations) before the return is electronically transmitted.

(a) Members of the firm or designated employees may sign for the electronic return originator.

(b) If the taxpayer is unable to obtain the paid preparer's signature on the Alabama Form AL8453-C/AL8453-PTE, in lieu of the paid preparer's signature the electronic return originator may attach to the Alabama Form AL8453-C/AL8453-PTE a copy of the appropriate pages of the paper return with the paid preparer's signature.

(c) Electronic return originators and electronic return preparers are prohibited from allowing taxpayers to sign a blank Alabama Form AL8453-C/AL8453-PTE.

(4) The completed and signed Alabama Form AL8453-C/AL8453-PTE will serve as the filing declaration for the electronic Alabama Corporate Income Tax Return.

(5) The completed and signed Alabama Form AL8453-C/AL8453-PTE must be retained by the electronic return originator for a period of three years from the due date of the return or three years from the date the return was filed, whichever is later. The electronic return originator will provide the Department with the original Alabama Form AL8453-C/AL8453-PTE within five business days of receiving a written request for the documents from the Department.

Author: Neal Hearn, Kathleen C. Abrams, Veronica Jennings, Melissa A. Gillis, and Michaelyn N. Adams

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

History: New Rule: Filed February 13, 2006, effective March 20, 2006.

Amended: Filed January 28, 2010, effective March 4, 2010.

Amended: Filed January 27, 2014, effective March 3, 2014.

Amended: Filed January 27, 2015, effective March 3, 2015.

Amended; Filed May 4, 2018; Effective June 18, 2018.