

810-3-39-.13 Requirements for the Alabama Electronic Corporate Income Tax Return.

(1) SCOPE – To define the filing and payment requirements for an Alabama electronic Corporate Income Tax return filed through the Alabama Business Modernized E-File program. Terms are defined to clarify when an electronic return is considered to be timely filed for accepted and rejected returns.

(2) Return Filing and Payment Requirements

(a) A complete Alabama electronic Corporate Income Tax return will consist of XML data transmitted electronically and supporting binary documents (such as .pdf documents) as required by the Alabama Corporate Modernized Electronic Filing (MeF) schemas, business rules, and Alabama Business MeF Software Developers and Transmitters Guidelines (Publication 4164). A complete Alabama electronic Corporate Income Tax return must contain the same information as a comparable Alabama Corporate Income Tax return as if filed entirely on paper.

(b) Corporations that electronically file their Alabama Corporate Income Tax return must also pay their tax liability electronically.

(c) S-Corporations that electronically file their Alabama S-Corporation Income Tax return must also pay their tax liability electronically on the Form PTEC (Nonresident Composite Payment Return) if applicable.

(3) Timely Filed Information for Accepted and Rejected Returns

(a) The electronic postmark or IRS received date of an accepted Alabama electronic Corporate Income Tax return will be used to determine timely filing of an electronic return in the same manner that the postmarked date is used to determine timely filing of a paper Alabama Corporate Income Tax return.

(b) The electronic postmark (based on the taxpayer's time zone) will be used as the received date of the electronic transmission if the electronic postmark is within three (3) days of the IRS received date. However, if there is no electronic postmark date or if the electronic postmark date is greater than three (3) days of the IRS received date, then the IRS received date will be used.

(c) If a timely filed electronic return is rejected, the filer has the later of 10 calendar days from the date of the first transmission or the due date of the return (with extensions) to correct the errors and resubmit the return. In order for the Department to acknowledge the transmission date of the original return, the submission ID of the original return must be transmitted in each subsequent filing. If the return is resubmitted and accepted after the due date (with extensions) or the transmission perfection period, the received date will be the transmission date of the accepted resubmitted (perfected) return and not the date that the original rejected return was

submitted.

(d) Perfection of a return for electronic re-transmission is generally required when the original timely filed electronic return had errors in the XML format, or errors that caused the return to fail Alabama Corporate MeF schema validation and or business rules. Therefore, the transmission perfection period is not an extension of time to file; it is a period of time to correct errors in the electronic file.

(e) If a filer is unable to correct a rejected electronic Alabama Corporate Income Tax Return to an accepted status, the filer must submit their paper return with a copy of the last rejection notification from the Department. To be considered timely filed, this paper return must be postmarked by the later of the due date of the return (including extensions) or 10 calendar days after the date that Alabama last gives notification that the return was rejected. If the paper return is received after the due date or the transmission perfection period, the received date will be the postmark date of the paper return.

Author: Michaelyn N. Adams and Melissa A. Gillis
Authority: Sections 40-2A-7(a)(5) and 40-30-5, Code of Alabama 1975
History: New rule: Filed April 27, 2018; Effective June 11, 2018.