

810-3-28-.04 Requirements for the Partnership/LLC Return of Income Declaration for Electronic Filing.

(1) SCOPE – This rule defines the information required for the Partnership/LLC Return of Income declaration for electronic filing, which includes forms 65 and PTEC that are filed through the Alabama Business Modernized E-File Program.

(2) The Partnership/LLC Income Return of Income Declaration for Electronic Filing requires the following information and authorizations:

- (a) The partnership/LLC's name.
- (b) The partnership/LLC's Federal Employer Identification Number.
- (c) The partnership/LLC's address.
- (d) The partnership/LLC's Phone Number.
- (e) The non-separately stated income allocated and apportioned to Alabama as reported by the electronic return.
- (f) 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 Partnership/LLC's Alabama taxes owed (as reported on the form PTEC if applicable), and the financial institution to debit the entry to this account.
- (g) Authorization for the Department to discuss the return and attachments with the preparer.
- (h) Consent to the disclosure of all information pertaining to the user of the computer system and software used to create the business tax return and to the electronic transmission of the business tax return to the Department.
- (i) The signature of an officer/partner of the partnership/LLC, their title and date of the signature. The Department will accept a signature made on a signature pad (defined in Rule 810-3-28-.03).
- (j) The signature of the electronic return originator and date of the signature.
- (k) An indication whether the electronic return originator is self-employed.
- (l) The firm name of the electronic return originator.

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

(n) The federal employer identification number of the electronic return originator.

(o) 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 officer/partner, 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 - PTE-S-Corporation/Partnership Income Tax Declaration for Electronic Filing 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 - PTE, in lieu of the paid preparer's signature the electronic return originator may attach to the Alabama Form 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 blank Alabama Forms AL8453 - PTE.

(4) The completed and signed Alabama Form AL8453 - PTE will serve as the filing declaration for the electronic Alabama Partnership/LLC return of income and the Subchapter K Entities/S Corporations Nonresident Composite Payment Return.

(5) The completed and signed Alabama Form 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 - PTE within five business days of receiving a written request for the documents from the Department.

Author: Neal Hearn, Kathleen C. Abrams, Veronica Jennings and Melissa Gillis.

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