

810-3-28-.06 Acceptance, Monitoring, and Revocation of
Acceptance into the Alabama Business Modernized E-File Program for Electronic
Return Originators and Transmitters – Partnership/LLC Return of Income Tax.

(1) SCOPE – This rule explains the requirements for electronic return originators and transmitters (not to include software developers – See Rule 810-3-28-.05) to obtain and sustain active approval to serve as an Alabama Department of Revenue electronic filing agent in order to transmit returns through the Alabama Business Modernized E-File Program.

(2) Electronic return originators and transmitters accepted by and in good standing with the Internal Revenue Service (IRS) Electronic Filing Program are automatically accepted into the Alabama Electronic Filing Program. This does not include software developers. They must complete the approval process with the Department (See Rule 810-3-28-.05).

(3) Electronic return originators and transmitters accepted into the Alabama Electronic Filing Program serve as agents of the Department, and must comply with the requirements of the program as stated in the Alabama Business Modernized E-file Program: Alabama Business Modernized E-file Program: Software Developers and Transmitters Guidelines and Schemas (Publication AL4164).

(4) The Department will conduct random monitoring visits with Electronic Return Originators and Transmitters to verify that the requirements of the Alabama Electronic Filing Program are being met.

(5) The Department reserves the right to revoke the acceptance of an electronic return originator or transmitter for cause. Failure to comply with the guidelines set forth in the Alabama Business Modernized E-file Program: Alabama Business Modernized E-file Program: Software Developers and Transmitters Guidelines and Schemas (Publication AL4164) is considered cause.

(6) Any of the following can result in the revocation of an electronic return originator's or transmitter's acceptance into the program:

(a) Conviction of a criminal offense under the revenue laws of any state or of any offense involving dishonesty, or breach of trust.

(b) Failure to file timely and accurate tax returns, both personal and business.

(c) Failure to pay personal tax liabilities or business tax liabilities.

(d) Failure or refusal to effect corrective action as required by the Department.

(e) Other facts or conduct of a disreputable nature that would reflect adversely on the Alabama Electronic Filing Program.

(f) Unethical practices in return preparation.

(g) Suspension by IRS.

Author: Kathleen F. Abrams and Melissa Gillis.

Authority: Sections 40-2A-7(a) (5) and 40-30-6, Code of Alabama 1975

History: New Rule: Filed January 22, 2007, effective February 26, 2007.

Amended: Filed January 17, 2013, effective February 21, 2013.

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