

810-3-29-.02      Election to Participate in the Federal/State Electronic Filing Program - Fiduciary 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 fiduciary income tax returns, effective for tax years beginning on or after January 1, 2014.

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Authority: Sections 40-2A-7(a)(5) and 40-30-4, Code of Alabama 1975.  
History: New rule: Filed January 27, 2014, effective March 3, 2014.  
Amended: Filed April 9, 2018; Effective May 24, 2018.