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**NOTICE**

Tuesday, September 10, 2024

**Reminder: PTEs with a Tax Year End of December 31, 2023, Must File the Election to be Taxed at the Entity Level on or before September 16, 2024**

*File Election for 2023 Tax Year in My Alabama Taxes Now*

MONTGOMERY – The Alabama Department of Revenue (ALDOR) reminds certain calendar year pass-through entities (PTE) who desire to be treated as an Electing Pass-Through Entity they have until September 16 to file the election to be taxed at the entity level for the 2023 tax year.

In the spirit of recent legislation (2024-113) that moves the due date of the PTE election to coincide with the due date of the return for the 2024 tax year and beyond, ALDOR has extended the deadline for the 2023 tax year to help those taxpayers who showed an intention to make an election but erroneously failed to do so by the original due date. Such taxpayers may have either made estimated payments or filed required returns as if the election had been made.

ALDOR will recognize elections to be taxed at the entity level that are filed using My Alabama Taxes no later than the due date of the 2023 electing pass-through entity return with applicable extensions, as elections validly made by the due date for those pass-through entities who:

- Timely filed the required entity tax return, as if the election had been properly made for the year;
- Timely made an electing pass-through entity extension payment; or
- Made an entity-level tax payment prior to the due date of the respective return.

**Taxpayers meeting any of the above requirements and wanting to make the election must access My Alabama Taxes to make the election for the 2023 tax year.** There is not a paper alternative for this online election.

For additional guidance and FAQs on the pass-through entity election, visit [Electing Pass-Through Entity FAQ\\*](#)

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**Contact**

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