

810-3-39-.09 Requirements for the Corporate Income Tax Declaration for Electronic Filing.

(1) The Corporate Income Tax Declaration for Electronic Filing requires the following information:

- (a) The corporation's name.
- (b) The corporation's Federal Employer Identification Number.
- (c) The corporation's address.
- (d) The Alabama taxable income reported by the electronic return.
- (e) The net tax liability reported by the electronic return.
- (f) The total tax payments reported by the electronic return.
- (g) The amount of the refund reported by the electronic return.

(h) The amount of the payment transmitted electronically and the method of transmission (Electronic Funds Transfer, Online Payment or Credit Card Payment).

(i) The signature of an officer of the corporation, their title and date of the signature.

(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.

(2) The signatures of the corporate officer, 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-C - Corporate 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-C, in lieu of the paid preparer's signature the electronic return originator may attach to the Alabama Form AL8453-C 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-C.

(3) The completed and signed Alabama Form AL8453-C will serve as the filing declaration for the electronic Alabama corporate income tax return.

(4) The completed and signed Alabama Form AL8453-C must **be scanned and saved in ".pdf" format. The AL8453-C ".pdf" file must be submitted electronically with the electronic return data. Any electronic corporate income tax return submitted without the AL8453-C ".pdf" file will be rejected for incomplete documentation. AL8453-C should not be mailed to the Department of Revenue 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-C within five business days of receiving a written request for the documents from the Department.**

(5) In lieu of the Alabama Form AL8453-C, a self-selected Personal Identification Number or Practitioner Identification Number (PIN) may be used for the Declaration and Signature Authorization by completing Alabama Form AL8879-C. The Practitioner must receive the completed and signed Form AL8879-C from the officer before the electronic return is transmitted (or released for transmission).

(6) The completed and signed Alabama Form AL8879-C 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 AL8879-C within five business days of receiving a written request for the documents from the Department.

Author: Kathleen ~~F. Campbell~~ C. Abrams, Jo Ann Ledbetter, and Ann F. Winborne, CPA

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

History: New Rule: Filed February 13, 2006, effective March 20, 2006.