

810-3-39-.13 Alabama Requirements for Compliance with Administrative Rule 810-3-39-.12. **(NEW RULE)**

(1) An income tax preparer may be subject to a random monitoring visit for not electronically filing returns.

(2) If it is shown that failure to electronically file corporate/partnership income tax return is due to willful neglect and not due to reasonable cause, then that tax preparer's acceptance in the Alabama e-file program shall be revoked, and that tax preparer shall be unable to electronically transmit corporate/partnership income tax returns to the Department.

(3) For purposes of this rule, reasonable cause includes, but is not limited to:

(a) Any electronically prepared original corporate/partnership income tax return that cannot be filed or transmitted electronically by the tax preparer, or any original corporate/partnership income tax return that cannot be accepted by the Department.

(4) Any original corporate/partnership income tax return prepared, including those not electronically filed due to "reasonable cause," will be included in the total mandate return count as defined in 810-3-39-.12.

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Authority: Sections 40-2A-7(a)(5), 40-18-40, and 40-30-1 through 6, Code of Alabama 1975

History: