

810-3-27-.02 Preparation and Filing of Individual Taxpayer's Return.

(1) Every resident individual taxpayer required to file a return should do so using Form 40 or Form 40A, copies of which may be obtained from the Department. Nonresidents should file using Form 40NR. For use of Form 40A, see Rule 810-3-81-.01.

(a) Alabama individual income tax returns can also be filed electronically. See the Electronic Tax Return Filing Act, §§ 40-30-1 through 40-30-6, Code of Alabama 1975. See also Rules 810-3-27-.04 through 810-3-27-.08.

(2) Every person who prepares a tax return for another shall show his name, address, and social security number. However, this information may be provided pursuant to the provisions of IRS Notice 2004-54.

(3) The return must be signed or otherwise validated under penalty of perjury by the taxpayer and the person who prepares the return. A joint return must be signed or otherwise validated by both spouses. Each spouse included in a joint return will be jointly and severally liable for any tax due on such return, or as may be determined to be due by the Department.

(4) (a) Returns of income must be filed on or before the fifteenth day of the fourth month following the close of the taxable year. In the case of a final return of a decedent for a fractional part of a year, the return must be filed on or before the fifteenth day of the fourth month following the close of the twelve month period which began with the first day of such fractional part of the year.

(b) Any return which is postmarked on or before the due date will be deemed timely filed. See Rule 810-1-5-.01.

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Authority: §§ 40-2A-7(a)(5) and 40-18-27, Code of Alabama 1975

History: Adopted September 30, 1982.

Amended: June 17, 1988. Filed with LRS: July 27, 1988.

Amended: Filed July 26, 1999, effective August 30, 1999.

Amended: Filed January 19, 2006, effective February 23, 2006.