

810-3-27-.04  
Filing Program.

Election to Participate in the Federal/State Electronic

(1) The Department will participate with the Internal Revenue Service in the Federal/State Electronic Filing Program for the joint electronic filing of individual income tax returns, effective for tax year(s) 1997 and after.

Author: Ed Cutter and Tavares Matthews.  
Authority: Sections 40-2A-7(a)(5) and 40-30-4, Code of Alabama 1975.  
History: New rule: Filed April 23, 1998, effective May 28, 1998.  
Amended: Filed April 9, 2018; effective May 24, 2018.