

810-3-29-.01. Fiduciary Returns.

(1) Every fiduciary, other than one appointed by authority of law in possession of only a part of the property of a taxpayer, shall file a return for the taxpayer for whom he acts if either of the following conditions are met:

(a) the net income of the taxpayer is \$1,500 or over if single or if married and not living with spouse, or combined net income is \$3,000 or over if taxpayer is married and living with spouse, or

(b) if the taxpayer is an estate or trust, if the net income thereof is \$1,500 or over, or if any beneficiary is a taxpayer other than a resident of Alabama.

(2) The required return should be on Form 41 "Fiduciary Return of Income," and should be made in accordance with the instructions thereto. The fiduciary shall certify that he has knowledge of the affairs of the individual, estate or trust sufficient to enable him to make the return, and that it is to the best of his knowledge and belief true and correct. Fiduciaries are generally subject to the same provisions of law as apply to other taxpayers. For specific treatment of income and deductions of estates and trusts, see Sec. 40-18-25 and regulation thereunder.

(3) A guardian, whether of an infant or other person, is a fiduciary and as such is required to make and file the return for his ward and pay the tax, unless the return is made and the tax is paid by the ward. The return for a ward should be filed on Form 40 "Individual Income Tax Return" rather than Form 41 generally used by fiduciaries.

(4) Returns may be filed on a calendar year or fiscal year basis. Returns are due the fifteenth day of the fourth month following the close of the taxable year.

Auth: § 40-18-57