

810-3-39-.07 Participation in the Federal/State Electronic Filing Program - Corporate Income Tax Returns.

(1) The Department will participate with the Internal Revenue Service in the Federal/State Electronic Filing Program for the joint electronic filing of Corporate Income Tax Returns, effective for tax years beginning on or after January 1, 2005.

Author: Kathleen F. Campbell, Melissa Gillis, and Michaelyn N. Adams.
Authority: Sections 40-2A-7(a)(5) and 40-30-4, Code of Alabama 1975.
History: New Rule: Filed February 13, 2006, effective March 20, 2006.
Amended: Filed January 27, 2014, effective March 3, 2014.
Amended: Filed May 4, 2018; Effective June 18, 2018.