

810-3-27-.09 Alabama Requirements for Mandatory E-File and Application of Two-Dimensional (2-D) Barcode on Original Individual Income Tax Returns.

(1) (a) If an income tax return preparer prepares 11 or more acceptable, original individual income tax returns using tax preparation software in a calendar year, then for that calendar year and for each subsequent calendar year thereafter, all acceptable individual income tax returns prepared by that income tax preparer must be filed using electronic technology, as defined in the “Electronic Tax Return Filing Act,” as codified in Chapter 30 of Title 40, Code of Alabama 1975.

(b) 1. If a paid, income tax return preparer prepares individual income tax returns using tax preparation software and is not required under subparagraph (a) to electronically file the returns, then the paper returns must include the technology commonly referred to as two-dimensional (2-D) barcode technology if such returns using this technology conform to the format prescribed by the Department.

2. If a paid, income tax return preparer prepares individual income tax returns using tax preparation software and is required under subparagraph (a) to electronically file the returns, but does not submit the returns electronically, then the paper returns must include a signed, election form to “opt out” of electronic filing in addition to including the 2-D barcode technology.

(2) For purposes of this rule, the following definitions apply:

(a) “Income tax preparer” means a person that meets both the following:

1. Any person that prepares an Alabama individual income tax return in exchange for compensation.

2. Or any person who employs another person to prepare, in exchange for compensation, any current year Alabama individual income tax return.

(b) “Original individual income tax return” means any return that is required, to be filed with respect to the tax imposed as defined by Section 40-18-2, Code of Alabama 1975. For purposes of paragraph (1)(a) and (1)(b) above, a “timely” original individual tax return means any original individual tax return that is filed, without regard to extensions, during the calendar year for which that tax return is required to be filed.

(c) “Acceptable individual income tax return” means, for the purposes of the mandatory individual income tax filing program, any original individual tax return that is authorized by the Department to be filed solely using electronic technology as defined in Section 40-30-3(2), Code of Alabama 1975.

(d) "Tax preparation software" means any computer software program intended for accounting, tax return preparation, or tax compliance.

(3) (a) Paragraph (1)(a) of this rule, applies to acceptable individual income tax returns required to be filed for taxable years beginning on and after January 1, 2004 and may not be interpreted to require electronic filing of acceptable individual income tax returns that are required to be filed on or before January 1, 2004.

(b) Paragraph (1)(b) of this rule, applies to acceptable individual income tax returns required to be filed for taxable years beginning on and after January 1, 2009.

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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: New rule: Filed June 4, 2004, effective July 9, 2004.  
Amended: Filed November 7, 2005, effective December 12, 2005.  
Amended: Filed November 26, 2008, effective December 31, 2008.  
Amended: Filed January 17, 2013, effective February 21, 2013.