

**810-3-27-.10 Alabama Requirements For Compliance With
Administrative Rule 810-3-27-.09.**

(1) An income tax preparer may be subject to a random monitoring visit for not electronically filing returns or for submitting returns without a two dimensional (2-D) barcode containing the tax return information in a standard format as prescribed by the Department.

(2) If it is shown that failure to electronically file or print a 2-D barcode on an acceptable original individual income tax return is due to willful neglect and not due to reasonable cause, then that tax preparer's acceptance in the Alabama e-file program shall be revoked, and that tax preparer shall be unable to electronically transmit individual income tax returns to the Department.

(3) For purposes of this rule, reasonable cause includes, but is not limited to:

(a) A taxpayer may elect not to electronically file an acceptable original individual income tax return by filing a election form to "opt out" of electronic filing. This form must be prescribed by the Department, and must be signed by the taxpayer, or taxpayers in the case of a joint return, and by the preparer. The form must be attached and filed with the paper, original individual income tax return.

(b) Any electronically prepared original individual income tax return that cannot be filed or transmitted electronically by the tax preparer, or any original individual income tax return that cannot be accepted by the Department.

(3) Any original individual income tax return prepared, including those not electronically filed due to "reasonable cause," as indicated in subparagraphs (a) and (b) of this rule, will be included in the total mandate return count as defined in 810-3-27-.09.

Authors: Richard Henninger, Kathleen Campbell, Tavares Mathews, Ann F. Winborne, CPA

Authority: Code of Ala. 1975, §§40-2A-7(a)(5), 40-18-40, 40-30-1 through 6.

History: New Rule: Filed June 4, 2004, effective July 9, 2004.
Amended: Filed March 13, 2007; effective April 17, 2007.