
PRESS RELEASE

Friday, June 17, 2022

ALDOR Announces Extension of Time for Filing the Election to be Taxed at the Entity Level for Certain Pass-Through Entities

MONTGOMERY – The Alabama Department of Revenue (ALDOR) is extending the due date for filing the election to be taxed at the entity level for certain pass-through entities to August 15, 2022.

ALDOR is taking this action because a number of taxpayers failed to file the required election by the original due date but either made estimated payments or filed required returns as if the election had been made. The entity-level tax election is being implemented for the first time for the 2021 tax year, so ALDOR wants to help those that showed an intention to make an election but erroneously failed to do so.

ALDOR will recognize elections to be taxed at the entity level that are filed using My Alabama Taxes no later than August 15, 2022, as elections validly made by the due date for those pass-through entities who:

- Timely filed the required entity and member tax returns, as if the election had been properly made for the year;
- Timely made an electing pass-through entity extension payment; or
- Made an entity-level tax payment prior to the due date of the respective return.

Taxpayers meeting any of the above requirements may access My Alabama Taxes to make the election for the 2021 tax year from July 1, 2022, until August 15, 2022.

Taxpayers may contact the ALDOR Pass-through Entity Tax Section at 334-242-1033 for guidance.

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