

**810-9-1-.08 Participation in the Federal/State Electronic Filing Program –  
Financial Institution Excise 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 Financial Institution Excise Tax Returns, effective for tax years beginning on or after January 1, 2022.

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**Authority:** Sections 40-2A-7(a)(5) and 40-30-4, Code of Ala.1975.

**History:** Filed January 20, 2023, Effective March 17, 2023.