

810-9-1-.12 Acceptance, Monitoring, and Revocation of Acceptance into the Alabama Business Modernized E-File Program for Electronic Return Originators and Transmitters – Financial Institution Excise Tax

(1) SCOPE – This rule explains the requirements for electronic return originators and transmitters (not to include software developers – See Rule 810-9-1-.11) to obtain and sustain active approval to serve as the department electronic filing agent to transmit returns through the Alabama Business Modernized E-File Program.

(2) Electronic return originators and transmitters accepted by and in good standing with the Internal Revenue Service (IRS) Electronic Filing Program are automatically accepted into the Alabama Electronic Filing Program. This does not include software developers who must complete the approval process with the department (See Rule 810-9-1-.11).

(3) Electronic return originators and transmitters accepted into the Alabama Electronic Filing Program serve as agents of the department and must comply with the requirements of the program as stated in the Alabama Business Modernized E-file Program: Handbook for Software Developers and Transmitters (Publication AL4164).

(4) The department will conduct random monitoring visits with Electronic Return Originators and Transmitters to verify that the requirements of the Alabama Electronic Filing Program are being met.

(5) The department reserves the right to revoke the acceptance of an electronic return originator or transmitter for cause. Failure to comply with the guidelines set forth in the Alabama Business Modernized E-file Program: Handbook for Software Developers and Transmitters (Publication AL4164) is considered cause.

(6) Any of the following can result in the revocation of an electronic return originator's or transmitter's acceptance into the program:

(a) Conviction of a criminal offense under the revenue laws of any state or of any offense involving dishonesty, or breach of trust.

(b) Failure to file timely and accurate tax returns, both personal and business.

(c) Failure to pay personal tax liabilities or business tax liabilities.

(d) Failure or refusal to effect corrective action as required by the

department.

(e) Other facts or conduct of a disreputable nature that would reflect adversely on the Alabama Electronic Filing Program.

(f) Unethical practices in return preparation.

(g) Suspension by IRS.

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