
PRESS RELEASE

Wednesday, Sept. 6, 2023

ALDOR Reminds Pass-Through Entities to File Election to Be Taxed at the Entity Level
Extended Deadlines to File Quickly Approaching

MONTGOMERY – The Alabama Department of Revenue (ALDOR) reminds certain pass-through entities that extended deadlines to elect to be taxed at the entity level are looming, and now is the time to act.

ALDOR extended deadlines to help those taxpayers who showed an intention to make an election but erroneously failed to do so by the original due dates. Such taxpayers may have either made estimated payments or filed required returns as if the election had been made.

ALDOR will recognize elections to be taxed at the entity level that are filed using My Alabama Taxes no later than the due date of the 2022 electing pass-through entity return with applicable extensions, 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.

Electing Pass-Through Entity returns and payments are due on the 15th day of the third month following the close of the pass-through entity's taxable year. The entity is granted an automatic six-month extension of time for filing the Electing Pass-Through Entity return. For calendar year taxpayers, the extended due date is September 15, 2023.

Taxpayers meeting any of the above requirements and wanting to make the election must access My Alabama Taxes to make the election for the 2022 tax year. There is not a paper alternative for this online election.

For additional guidance and FAQs on the pass-through entity election, visit [Electing Pass-Through Entity FAQ*](#) or contact the ALDOR Pass-Through Entity Tax Section at 334-242-1033.

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* <https://www.revenue.alabama.gov/individual-corporate/electing-pass-through-entities/#epte-faq-july10>

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