
NOTICE

Tuesday, January 2, 2024

Mandatory Electronic Filing

The Alabama Department of Revenue (ALDOR) would like to remind pass-through entities of their obligation to electronically file certain Corporation and Pass-Through Entity returns. Corporations with assets of \$5 million or more, or partnerships with 50 or more partners at the end of the corporation/partnership's taxable year, are mandated to e-file Alabama corporate/partnership income tax returns for that calendar year and all subsequent tax years (Alabama Administrative Rule 810-3-28-.07).

ALDOR participates in the Fed/State e-File program for the electronic filing of corporate and partnership income tax returns. Find a list of approved software vendors at [revenue.alabama.gov](https://www.revenue.alabama.gov). Click the Professionals tab, Income Tax, and Modernized Electronic Filing (MeF).

<https://www.revenue.alabama.gov/individual-corporate/alabama-business-modernized-electronic-filing-mef/>

Starting with the 2023 tax year, ALDOR will reject any return submitted on paper that is required to be electronically filed. Late filing penalties may apply to returns not received electronically by the due date, including extension. Failure to file the electronic return on time also could result in a \$50 late filing penalty per each Schedule K-1 submitted with the return.

If you have any questions concerning this notice, please contact our office at the address, telephone number, or email address below.

Contact

Income Tax Administration
Pass Through Entity Unit
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