

810-3-27-.06 Requirements for the Individual Income Tax Declaration for Electronic Filing.

(1) The Individual Income Tax Declaration for Electronic Filing requires the following information:

- (a) The Declaration Control Number of the electronic return.
- (b) The taxpayer's first name, middle initial and last name.
- (c) The taxpayer's social security number.
- (d) If a joint return, the spouse's first name, middle initial, last name and social security number.
- (e) The taxpayer's address.
- (f) The Alabama taxable income reported by the electronic return.
- (g) The net tax liability reported by the electronic return, which is computed by adding the net tax due Alabama to the voluntary contributions to the Alabama Election Campaign Fund and the Neighbors Helping Neighbors Fund.
- (h) The total tax payments reported by the electronic return.
- (i) The amount of the refund reported by the electronic return.
- (j) The signature of the taxpayer and date of the signature.
- (k) If a joint return, the signature of the spouse and date of the signature.
- (l) The signature of the electronic return originator and date of the signature.
- (m) An indication whether the electronic return originator is self-employed.
- (n) The firm name of the electronic return originator.
- (o) The address, including the zip code, of the electronic return originator.
- (p) The federal employer identification number of the electronic return originator.

(q) If the paid preparer is different from the electronic return originator, the following information is required:

1. The signature of the paid preparer and date of the signature.
2. An indication whether the paid preparer is self-employed.
3. The firm name of the paid preparer.
4. The address, including the zip code, of the paid preparer.

(2) The signatures of the taxpayer(s), the electronic return originator, and the paid preparer (if the paid preparer is different from the electronic return originator) must be affixed to the Alabama Form AL8453 - Individual Income Tax Declaration for Electronic Filing before the return is electronically transmitted.

(a) Members of the firm or designated employees may sign for the electronic return originator.

(b) If the taxpayer is unable to obtain the paid preparer's signature on the Alabama Form AL8453, in lieu of the paid preparer's signature the electronic return originator may attach to the Alabama Form AL8453 a copy of the appropriate pages of the paper return with the paid preparer's signature.

(c) Electronic return originators and electronic return preparers are prohibited from allowing taxpayers to sign blank Alabama Forms AL8453.

(3) The completed and signed Alabama Form AL8453 will serve as the filing declaration for the electronic Alabama individual income tax return.

(4) The completed and signed Alabama Form AL8453, and the state copies of wage and tax statements (Forms W-2, W-2G, and 1099R), must be retained by the electronic return originator for a period of three years from the due date of the return or three years from the date the return was filed, whichever is later.

(5) Electronic transmission of the Alabama individual income tax return by the electronic return originator is an attestation by the electronic return originator that a properly completed and properly signed Alabama Form AL8453 is being retained on file by the electronic return originator.

(6) The electronic return originator will provide the Department with the original Alabama Form AL8453 and the related wage and tax statements within five business days of receiving a written request for the documents from the Department.

(7) In the event that the electronic return originator ceases operations, the electronic return originator is responsible for contacting the Department and transferring to the Department all of the original Alabama Forms AL8453 along with the related wage and tax statements. Responsibility for the Alabama Forms AL8453 can be transferred to another electronic return originator upon receiving written approval from the Department.

(8) Nonprofit, volunteer tax preparation organizations such as Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) can elect, upon receiving written approval from the Department, to transfer all of the organization's original Alabama Forms AL8453 to the Department. The documents must be submitted to the Department in Declaration Control Number order.

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Authority: Sections 40-2A-7(a)(5) and 40-30-5, Code of Alabama 1975

History: New rule filed April 23, 1998, effective date May 28, 1998.

APPENDIX A - CHAPTER 810-3-27

Attachment 810-3-27-.06

Authority: Sections 40-2A-7(a)(5) and 40-30-5, Code of Alabama 1975
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