

APA-6
10/96

**ECONOMIC IMPACT STATEMENT
FOR APA RULE
(Section 41-22-23(f))**

Control No. 810 Department or Agency REVENUE

Rule No: 810-3-28-.04

Rule Title: Requirements for the Partnership/LLC Return of Income Declaration for Electronic Filing.

 New X Amend Repeal Adopt by Reference

- NO This rule has no economic impact.
 YES This rule has an economic impact, as explained below:

1. NEED/EXPECTED BENEFIT OF RULE:
2. COSTS/BENEFITS OF RULE AND WHY RULE IS THE MOST EFFECTIVE, EFFICIENT, AND FEASIBLE MEANS FOR ALLOCATING RESOURCES AND ACHIEVING THE STATED PURPOSE:
3. EFFECT OF THIS RULE ON COMPETITION:
4. EFFECT OF THIS RULE ON COST OF LIVING AND DOING BUSINESS IN THE GEOGRAPHICAL AREA WHERE THE RULE IS TO BE IMPLEMENTED:
5. EFFECT OF THIS RULE ON EMPLOYMENT IN THE GEOGRAPHICAL AREA HERE THE RULE IS TO BE IMPLEMENTED:
6. SOURCE OF REVENUE TO BE USED FOR IMPLEMENTING AND ENFORCING THIS RULE:
7. THE SHORT-TERM/LONG-TERM ECONOMIC IMPACT OF THIS RULE ON AFFECTED PERSONS, INCLUDING ANALYSIS OF PERSONS WHO WILL BEAR THE COSTS AND THOSE WHO WILL BENEFIT FROM THE RULE:

8. UNCERTAINTIES ASSOCIATED WITH THE ESTIMATED BENEFITS AND BURDENS OF THE RULE, INCLUDING QUALITATIVE/QUANTITATIVE BENEFITS AND BURDEN COMPARISON:
9. THE EFFECT OF THIS RULE ON THE ENVIRONMENT AND PUBLIC HEALTH:
10. DETRIMENTAL EFFECT ON THE ENVIRONMENT AND PUBLIC HEALTH IF THE RULE IS NOT IMPLEMENTED:
11. OTHER COMMENTS:

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**ALABAMA DEPARTMENT OF REVENUE
Individual & Corporate Tax Division**

NOTICE OF INTENDED ACTION

RULE NO. & TITLE

810-3-75-.03 Annual Returns of Withholding Tax Information

INTENDED ACTION: Amend rule

SUBSTANCE OF PROPOSED ACTION: The department proposes to amend the above rule to further prevent fraud, this amendment will move forward the due date W2's are required to be submitted by employers to the Department of Revenue by one month from the last day of February to the last day of January. In doing so, the Department can verify refunds on efiled returns before rather than after the fact.

RULE NO. & TITLE

810-3-28-.04 Requirements for the Partnership/LLC Return of Income
Declaration for Electronic Filing
810-3-39-.09 Requirements for the Corporate Income Tax Declaration For
Electronic Filing

INTENDED ACTION: Amend rule

SUBSTANCE OF PROPOSED ACTION

The department proposes to amend the above rules to reflect the new AL8453 PTE which is for S-Corporations, Partnerships and LLCs.

RULE NO. & TITLE

810-3-29-.03 Requirements for Alabama Electronic Fiduciary Income Tax Return

INTENDED ACTION: Adopt new rule

SUBSTANCE OF PROPOSED ACTION: The department proposes to adopt the above rule to provide requirements for filing electronic fiduciary income tax returns.

TIME, PLACE, MANNER OF PRESENTING VIEWS: A public hearing will be held at **2:00 p.m. on Wednesday, November 5, 2014, Room 1203, First Floor, Gordon Persons Building**, located at 50 N Ripley Street, Montgomery, Alabama. Copies of the rule(s) can be obtained at ww.revenue.alabama.gov/rulehear.html.

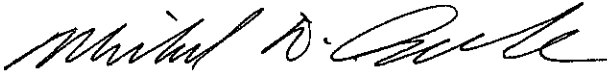
All interested parties may present their views in writing to the **Secretary of the Alabama Department of Revenue, Room 4131, Gordon Persons Building, 50 N Ripley Street, Montgomery, Alabama 36132** at any time during the thirty-five (35) day period following publication of the notice or by appearing at the hearing.

FINAL DATE FOR COMMENT AND COMPLETION OF NOTICE:

Wednesday, November 5, 2014

CONTACT PERSON AT AGENCY:

Patricia Toles
Alabama Department of Revenue
4131 Gordon Persons Building
Montgomery, Alabama 36132
(334) 242-1380



Michael D. Gamble, Secretary
Alabama Department of Revenue

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810-3-28-.04 Requirements for the Partnership/LLC Return of Income Declaration for Electronic Filing.

(1) SCOPE – This **regulation rule** defines the information required for the Partnership/LLC Return of Income declaration for electronic filing **which includes forms 65 and PTEC.**

(2) The Partnership/LLC Income Return of Income Declaration for Electronic Filing requires the following information:

- (a) The partnership/LLC's name.
- (b) The partnership/LLC's Federal Employer Identification Number.
- (c) The partnership/LLC's address.
- (d) The partnership/LLC's Phone Number.
- (e) The non-separately stated income allocated and apportioned to Alabama as reported by the electronic return.
- (f) If applicable, authorization for the ADOR and its designated financial agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the Partnership/LLC's Alabama taxes owed (as reported on the form PTEC if applicable), and the financial institution to debit the entry to this account.
- (g) Authorization for the ADOR to discuss the return and attachments with the preparer.
- (h) The signature of an officer/partner of the partnership/LLC, their title and date of the signature.
- (i) The signature of the electronic return originator and date of the signature.
- (j) An indication whether the electronic return originator is self-employed.
- (k) The firm name of the electronic return originator.
- (l) The address, including the zip code, of the electronic return originator.
- (m) The federal employer identification number of the electronic return originator.
- (n) 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.

(3) The signatures of the officer/partner, 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-~~C~~ **PTE-
Corporate S-Corporation**/Partnership 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-~~C~~ **-PTE**, in lieu of the paid preparer's signature the electronic return originator may attach to the Alabama Form AL8453-~~C~~ **-PTE** 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-~~C~~ **PTE**.

(4) The completed and signed Alabama Form AL8453-~~C~~ **PTE** will serve as the filing declaration for the electronic Alabama Partnership/LLC return of income **and the Subchapter K Entities/S Corporations Nonresident Composite Payment Return**.

(5) The completed and signed Alabama Form AL8453-~~C~~ **-PTE** 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. The electronic return originator will provide the Department with the original Alabama Form AL8453-~~C~~ **-PTE** within five business days of receiving a written request for the documents from the Department.

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Authority: Sections 40-2A-7(a) (5) and 40-30-5, Code of Alabama 1975
History: New Rule: Filed January 22, 2007, effective February 26, 2007.
Amended: Filed January 28, 2010, effective March 4, 2010.
Amended: Filed January 27, 2014, effective March 3, 2014.