

APA-1  
11/96

TRANSMITTAL SHEET FOR  
NOTICE OF INTENDED ACTION

Control 810 Department or Agency REVENUE

Rule Nos. 810-3-29-04

Rule Title: Requirements for the Fiduciary Income Tax Declaration for Electronic Filing

New;  Amend;  Repeal;  Adopt by Reference

Would the absence of the proposed rule significantly harm or endanger the public health, welfare, or safety? No

Is there a reasonable relationship between the state's police power and the protection of the public health, safety, or welfare? Yes

Is there another, less restrictive method of regulation available that could adequately protect the public? No

Does the proposed rule have the effect of directly or indirectly increasing the costs of any goods or services involved and, if so, to what degree? No

Is the increase in cost, if any, more harmful to the public than the harm that might result from the absence of the proposed rule? N/A

Are all facets of the rulemaking process designed solely for the purpose of, and so they have, as their primary effect, the protection of the public? Yes


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Does the proposed rule have any economic impact? No

If the proposed rule has an economic impact, the proposed rule is required to be accompanied by a fiscal note prepared in accordance with subsection (f) of Section 41-22-23, Code of Alabama 1975.

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Certification of Authorized Official

I certify that the attached proposed rule has been proposed in full compliance with the requirements of Chapter 22, Title 41, Code of Alabama 1975 and that it conforms to all applicable filing requirements of the Administrative Procedure Division of the Legislative Reference Service.

Signature of certifying officer 

Date 10/18/13

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10/96

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

Control No. 810 Department or Agency REVENUE

Rule No: 810-3-29-.04

Rule Title: Requirements for the Fiduciary Income Tax Declaration for Electronic Filing

New  Amend  Repeal  Adopt by Reference

- NO  
 YES

This rule has no economic impact.

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:

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

**NOTICE OF INTENDED ACTION**

**RULE NO. & TITLE**

810-3-28-.02	Participation in the Federal/State Electronic Filing Program
810-3-28-.03	Requirements for the Alabama Electronic Partnership/LLC Return of Income
810-3-28-.04	Requirements for the Partnership/LLC Return of Income Declaration for Electronic Filing
810-3-39-.07	Participation in the Federal/State Electronic Filing Program
810-3-39-.09	Requirements for the Corporate Income Tax Declaration for Electronic Filing

**INTENDED ACTION:** Amend the above rules

**SUBSTANCE OF PROPOSED ACTION:** The department proposes to amend the above rules to provide: (1) definitions, (2) guidance in e-filing returns, and (3) update language.

**RULE NO. & TITLE**

810-3-29-.04	Requirements for the Fiduciary Income Tax Declaration for Electronic Filing
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**INTENDED ACTION:** Adopt new rule

**SUBSTANCE OF PROPOSED ACTION:** The department proposes to adopt the above rule to provide guidance regarding electronic filing requirements for the Fiduciary Income Tax Declaration.

**RULE NO. & TITLE**

810-3-71-.02	Computing Tax Withheld
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**INTENDED ACTION:** Amend above rule

**SUBSTANCE OF PROPOSED ACTION:** The department proposes to amend the above rule to provide a change to the method of computing tax withheld which complies to the provisions of Act 2006-352.

**TIME, PLACE, MANNER OF PRESENTING VIEWS:** A public hearing will be held at **10:00 a.m. on Thursday, December 12, 2013, 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](http://ww.revenue.alabama.gov/rulehear.html).

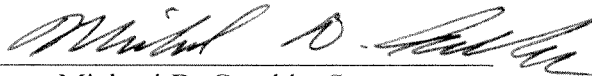
All interested parties may present their views in writing to the **Secretary of the Alabama Department of Revenue, Room 4131, Gordon Persons Building, 50 N Ripley Street, Montgomery, Alabama 36132** at any time during the thirty-five (35) day period following publication of the notice or by appearing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

**FINAL DATE FOR COMMENT AND COMPLETION OF NOTICE:**

Thursday, December 12, 2013

**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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810-3-29-04 Requirements for the Fiduciary Income Tax Declaration for Electronic Filing. **(NEW RULE)**

(1) SCOPE – This regulation defines the information required for the Fiduciary Income Tax declaration for electronic filing.

(2) The Fiduciary Income Tax Declaration for Electronic Filing requires the following information:

(a) The estate or trust name.

(b) The estate or trust Employer Identification Number.

(c) The name and title of fiduciary.

(d) Fiduciary phone number.

(e) The Fiduciary address.

(f) The Alabama taxable income reported by the electronic return.

(g) The total tax liability reported by the electronic return.

(h) The total credits reported by the electronic return.

(i) The total reductions reported by the electronic return.

(j) The refund amount reported by the electronic return.

(k) The amount due reported by the electronic return.

(l) The amount of payment remitted electronically.

(m) 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 estate/trust's Alabama taxes owed on this return, and the financial institution to debit the entry to this account.

(n) If applicable, authorization for the amount of refund as reported on the return to be directly deposited to the account as indicated in the tax preparation software.

(o) Authorization for the ADOR to discuss the return and attachments with the preparer.

(p) The signature of a fiduciary/officer of the estate or trust, their title and date of the signature.

(q) The signature of the electronic return originator and date of the signature.

(r) An indication whether the electronic return originator is self-employed.

(s) The firm name of the electronic return originator.

(t) The address, including the zip code, of the electronic return originator.

(u) The federal employer identification number of the electronic return originator.

(v) 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-FDT – Fiduciary 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-FDT, in lieu of the paid preparer's signature the electronic return originator may attach to the Alabama Form AL8453-FDT 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 a blank Alabama Form AL8453-FDT.

(4) The completed and signed Alabama Form AL8453-FDT will serve as the filing declaration for the electronic Fiduciary Income Tax Return.

(5) The completed and signed Alabama Form AL8453-FDT 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-FDT within five business days of receiving a written request for the documents from the Department.

Authors: Melissa Gillis and Veronica Jennings  
Authority: Sections 40-2A-7(a)(5) and 40-18-29, Code of Alabama 1975  
History: