



ALABAMA DEPARTMENT OF REVENUE PLACES TEMPORARY RESTRICTIONS ON ELECTRONIC TAX RETURN FILING

Beginning August 1, 2011, the Alabama Department of Revenue (“ADOR”) will require corporate taxpayers who participate in the filing of a federal consolidated income tax return to file hard-copy Alabama income tax returns. This temporary restriction on the electronic filing of certain corporate income tax returns (Forms 20C and 20C-C) is due to processing errors associated with electronically transmitted Alabama returns received from federal consolidated filers. ADOR stated that it plans to remove the corporate e-file restriction prior to the 2012 filing season. To view ADOR’s information release, please visit <http://www.revenue.alabama.gov/prdocs/corp%20efile%20restriction.pdf>.



Remember that these legal principles may change and vary widely in their application to specific factual circumstances. You should consult with counsel about your individual circumstances. For further information regarding these issues, contact:

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